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*The STATISTICS of the ENGLISH POOR RATE before and since the passing of the POOR LAW AMENDMENT ACT. By FREDERICK PURDY, Principal of the Statistical Department, Poor Law Board, London.*

[Read before the Statistical Society, May 15th, 1860.]

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I.—*Introductory.*

THE Poor Rate of England and Wales is the most important of the local taxes; whether we regard the amount of money raised, or the property and persons affected by it. During forty-seven years the sum levied has averaged 7,421,000*l.* It is now assessed, according to the latest account, upon a net annual value of 71,840,000*l.*; and, therefore, exacts the surrender of the *tenth* part of the rateable property of the country, yearly. The daily subsistence is, partially or wholly, provided by it for 800,000 to 1,000,000 of our fellow creatures. Besides the relief of the poor, the rate has defrayed, for many years, other charges of a local character, but which have no connection whatever with the object originally contemplated by the statute of Elizabeth. The term “Poor Rate” has become, to this extent, a misnomer.

Although the Poor Rate was imposed on its present basis in 1601 by the 43rd Elizabeth, cap. 2, it was only after an interval of 175 years, that any authentic account of the monies, levied and expended, was obtained. It is true that an attempt to ascertain these particulars, by actual inquiry, was made in 1750. In that year, says Mr. Rickman, a well considered order appeared on the journal of the House of Commons; but, he adds, that the returns made in obedience to it, were very defective; that they were deficient in number to the extent of one-tenth; and that he made an estimate to supply the place of the missing documents. It appears from the published account thus obtained, that the rate levied during the three years ended at Easter 1750, averaged 730,000*l.*, of which 690,000*l.* was expended for relief to the poor.\* I do not think the

\* Local Taxation, House of Commons paper, No. 562, 1839.

results obtained, under these circumstances, are sufficiently accurate for statistical purposes.

Mr. Thomas Gilbert who paid particular attention to the subject of Poor Laws, stated in the House of Commons in 1775, on moving for a Committee on Poor Laws, that there was "an immense sum "of money annually raised in this country for the relief and main- "tenance of the poor; a sum not inferior, perhaps superior, to that "raised by the land tax at 4*s.* in the pound, which is two millions "per annum."\* In the House of Lords in the same year, Lord Lyttleton said, "There is above three millions of money annually "raised in this country for the support of the poor."† It was ascertained subsequently, that the amount raised in the year ended at Easter, 1776, was only 1,720,317*l.*; and that the sum expended in relief was 1,529,789*l.*; amounts which show, that the lowest of the two estimates, was considerably in excess of the truth.

## II.—*Parliamentary Inquiries.*

It will be gathered from the following statement that, since the middle of the last century, the subjects of pauperism and poor laws, have engaged the attention of the legislature with increasing frequency; and that the scarcity and high price of provisions, matters of direct and permanent influence on pauperism, were also subjects of frequent and anxious inquiry at the latter part of the last, and the commencement of the present century.

Select Committees of the House of Commons (or Lords) reported:—

- In 1750—On the Poor Laws, and on Assessments in 1748, '49, and '50.
- In 1774—On the methods practised in making Flour from Wheat, and on the Prices thereof, &c.
- In 1775—(Two reports) on the several laws which concern the Relief and Settlement of the Poor in England.
- In 1776—(Two reports) on the Orders of last Session respecting the Poor; and how far they had been complied with.
- In 1777—On the Return made by the Overseers of the Poor for the year 1776.
- In 1778—On the state of the parish Poor Children in London.
- In 1783—On the Act of the 21st year of George III.; and on their instructions "to consider so much of his Majesty's gracious Speech to both Houses of Parliament as relates to the Scarcity and high Price of Corn."
- In 1787—On the Returns made by the Overseers relative to the state of the Poor; and also by Ministers and Churchwardens relative to Charitable Donations for the benefit of Poor Persons. (Appendix containing the Poor Rate Returns of 1784-5-6.)
- In 1788—On the aforesaid Returns from Ministers and Churchwardens relative to Charitable Donations.
- In 1795—On the means of promoting the Cultivation of the Waste Lands of the kingdom.

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\* Hansard, vol. xviii, pp. 543.

† Ibid, pp. 628

- In 1795—(Two reports) on the high Price of Corn.  
 In 1796—(Three reports)  
 In 1797—On the means of promoting the Cultivation of the Waste Lands of the kingdom.  
 In 1800—On the means of promoting the Cultivation of Waste Lands in the kingdom.  
     "(Two reports) on the Acts for regulating the Assize and making of Bread, and on the deficiency of the last Crop of Grain.  
 In 1800-1—(Six reports) on the high Prices of Provisions.  
     " On the high Price of provisions. (Report from the Lords' Committee)  
 In 1802—On the Corn Trade between Great Britain and Ireland.  
 In 1804—On the Returns made pursuant to 43rd George III, relative to the Expense and Maintenance of the Poor in England. (Returns of 1803.)  
 In 1812-3—On the provisions which have been introduced into Local Acts for Building Houses for the Poor; the better Collection of Rates, Management and Relief of the Poor, in any Parishes or Districts.  
 In 1814-5—On Parish Apprentices.  
 In 1815—On the Poor Rate Returns obtained under 55th George III, c. 42. (Years 1813, '14, and '15.)  
 In 1816—On the Poor Laws.  
 In 1817—"  
 In 1818—(Two reports) "  
     On the Poor Law. (Lords' Committee)  
 In 1819—" "  
 In 1821—" "  
 In 1822—" "  
 In 1823—On the poor rate return of 1822-3.  
 In 1824—On Labourers' Wages; as to payment of out of the Poor Rates; and what measures can be carried into execution for the purpose of altering that practice.  
     On the Poor Rate Return of 1823-4.  
 In 1825—" " 1824.  
 In 1826-7—" " 1824 and '25.  
 In 1825—The annual Poor Rate Return only.  
 In 1826—" "  
     Comparative statement only of the Poor Rate.  
     Poor Rate Returns of 1776, '85, 1803, and '15.  
     Return only, of the amount levied on Land, Mills, Factories, Manorial Profits, &c.  
 In 1826-7—Poor Rate Returns of 1801, '11, and '21.  
 In 1827—Annual Poor Rate Return only.  
 In 1828—" "  
     On the Employment, or Relief of Able-bodied Persons, from the Poor Rates.  
     On the Law of Parochial Settlement.  
     On Irish and Scotch Removals.  
 In 1829—Annual Poor Rate Return only.  
 In 1830—" "  
     Accounts only, relating to the Poor. Comparative Tables of Poor Rates at certain intervals from 1776 to 1823.  
 In 1831—Annual Poor Rate Return only.  
     On the state of the Poor Laws. (Committee of the Lords).  
 In 1832—Annual Poor Rate Return only.  
 In 1833—" "  
     On Irish Removals.  
 In 1834—Annual Poor Rate Return only.

It will be seen from the list given above, that the first attempt to inquire into the operation of the 43rd Elizabeth, was made by the House of Commons in 1750, exactly 150 years after the passing of that Act; and that up to 1834 poor laws, pauperism, and the high prices of provisions, were constantly engaging the attention of the legislature, for in that period Committees reported—

*Twenty times* on the high price of provisions, the scarcity of grain, and the cultivation of waste lands;

*Forty-four times* on the poor and the poor laws; inclusive of the annual return of poor rates, levied and expended, from 1813 to 1834.

In 1832 a Commission was appointed by the Crown to make a diligent and full inquiry into the practical operation of the laws for the Relief of the Poor in England and Wales; the Commissioners made their report to his late Majesty in the month of February, 1834. Their recommendations were, for the most part, embodied in the Poor Law Amendment Act (4 and 5 William IV, c. 76).

In the autumn of 1834, three Commissioners were appointed to administer the Act, who, under the style of the "Poor Law Commissioners for England and Wales," held office up to 1848. At that time, or rather in December, 1847, a change was made in the constitution of the central authority by the 10 and 11 Vict., c. 109. The Commission then took, and has retained to the present day, the title of "Poor Law Board," to distinguish itself from its predecessor.

### III.—*Poor Rate Levy.*

The data employed throughout this paper, are obtained exclusively from official publications. The authority for the figures used are either given in the foot notes, or in a list of references in the Appendix; where the reader will find a ready clue to minuter information on the subject of poor rates.

The amount levied in England and Wales in the year ended at Easter, 1776, was 1,720,317*l.*;—the average rate raised in the next period, *i.e.*, the three years ended at Easter, 1785, was 2,167,760*l.*, which shows that the annual levy had increased 26·0 *per cent.* in eight years;—in 1803 the rate rose to 5,348,205*l.*, or 144·8 *per cent.* in nineteen years. Ten years subsequently, that is in 1813, it was 8,646,841*l.*,—a further increase of 61·7 *per cent.*, having occurred in that interval.

From 1813 to 1859, the tables give the sums levied for each of the forty-seven consecutive years (Tables I. and III. Appendix). During the five years, 1814 to 1818, the rate fluctuated considerably; in the latter year it rose to its highest point, namely, 9,320,440*l.*, which was *more than four times* the sum levied thirty-four years previously. From 1819 to 1824, the rate fell continuously

till it arrived in the latter year to 6,836,505*l.*, or 26·7 per cent. below the maximum rate of 1818; the rate then rose steadily, through the following eight years, till in 1832 it attained to the sum of 8,622,920*l.*; six years, from 1833 to 1838, of falling rates followed; the amount having sank in 1838 to 5,186,389*l.*, which is the lowest levy in the present century: and a decrease of 44·4 per cent. compared with the levy of 1818. The next ten years were years of increasing rates; the amount rose in 1848 to 7,817,430*l.*; then for five years the rates decreased, the sum raised in 1853 was 6,522,412*l.* The six concluding years of the series exhibit increasing rates. The average was 7,912,470*l.*; this falls below the *maximum* year, 1818, by 15·1 per cent. only, and it exceeds the *minimum* year, 1838, by 52·6 per cent. The total amount levied during forty-seven years, that is, from 1813 to 1859, was 348,799,029*l.*; the annual average 7,421,256*l.*

For the purpose of tracing the yearly fluctuations in the Poor Rate levy, a table is given in the Appendix, which exhibits the absolute and the relative difference in the amounts in each year, as compared with its predecessor (Table II).

The pressure of the rate is conveniently measured through the medium of the estimated population of the respective periods returned. With this view the Table III (Appendix) has been prepared; it exhibits the rate *per head*, on the population, of the Poor Rate levied, and of the money spent in relief to the poor, annually.

The most prominent facts of the Table in regard to the levy, may be briefly detailed. In 1776 a tax of 4*s.* 6*3*<sub>4</sub>*d.* per head on the population, would have yielded the rate; in 1803, 11*s.* 6*1*<sub>4</sub>*d.*; 1813, 16*s.* 2*1*<sub>4</sub>*d.* per head; in 1818, the year of *maximum* rate (absolute) 16*s.* 1*1*<sub>4</sub>*d.*; in 1834, the year immediately preceding the initiation of the amended law, 11*s.* 7*1*<sub>4</sub>*d.* per head; in 1838, the year of *minimum* rate, 6*s.* 10*1*<sub>4</sub>*d.*; and in the last year of the series, 1859, 8*s.* 3*1*<sub>2</sub>*d.* per head.

The relation of some of these ratios, *inter se*, is exhibited by the next table.

Parochial Year.	Circumstance.	Rate per Head Levied.	Difference per Head.	
			More.	Less.
1776....	Ist Authentic return .....	4 6 <i>3</i> <sub>4</sub> <i>d.</i>	—	—
1803....	1st Return in the present century .....	11 6 <i>1</i> <sub>4</sub> <i>d.</i>	6 11 <i>1</i> <sub>2</sub> <i>d.</i>	—
1813....	1st Return of the consecutive series ....	16 2 <i>1</i> <sub>4</sub> <i>d.</i>	11 7 <i>1</i> <sub>2</sub> <i>d.</i>	—
1818....	<i>Maximum rate</i> .....	16 1 <i>1</i> <sub>4</sub> <i>d.</i>	11 6 <i>1</i> <sub>2</sub> <i>d.</i>	—
1838....	<i>Minimum rate</i> .....	6 10 <i>1</i> <sub>4</sub> <i>d.</i>	—	9 3 <i>d.</i>
1859....	The last year returned .....	8 3 <i>1</i> <sub>2</sub> <i>d.</i>	—	7 9 <i>3</i> <sub>4</sub> <i>d.</i>

The items of "Receipts in Aid of Poor Rates," given in the second column of Table I, are analyzed and exhibited in the synopsis printed in the Appendix. The principal item, since 1847, has been the repayment to the guardians of the poor, by her Majesty's Treasurer, in respect of the salaries of the medical officers, and of the schoolmasters and schoolmistresses. The sums yearly repaid are exhibited in Table IV. (Appendix). In accordance with the annual vote of the House of Commons, half the medical officers' salaries and the whole of the schoolmasters' and schoolmistresses' salaries are repayable to the guardians upon certain conditions, which are all but universally accepted.

#### IV.—*Valuations to the Poor Rate.*

Having considered the Poor Rate levy, it will be convenient at this point to call attention to the subject of the Poor Rate Valuations. I propose to do this briefly, as the subject is a wide and important one, and could only be treated at length, and in the manner it demands, in a separate paper.

The description of property liable to the rate, is given in detail in Mr. Coode's Report on Local Taxation, up to 1843; but it is necessary to consult Mr. Lumley's practical commentary upon the "Law of Parochial Assessments" for a complete view of the subject at the present day. Valuable information upon the subject of parochial assessments, will also be found in the Report of the Lords' Committee of 1850; and in the Select Committee of the House of Commons on "Rating of Mines," in 1856 and '57.

The table in the Appendix shows the annual value of property rateable to the Poor Rate in the years 1841, '47, '50, and '56 respectively. For these years only has the information been obtained. An important addition was made to the return of 1856 by the introduction, for the first time, of the "gross estimated rental" (Table V).

It is satisfactory to observe that the net or rateable annual value has increased, according to this statement, 9,300,241*l.*, or 14·9 per cent. in the fifteen years which elapsed between the earliest and latest return.

The rate in the pound levied in 1841 was 2*s.* 0·4*d.*; in 1847, 2*s.* 0·8*d.*; 1850, 2*s.* 1·8*d.*, and in 1856, 2*s.* 3·4*d.* The Poor Rate in 1856 represented a tax of 11·4 per cent. on the rateable value. On the "gross estimated rental" it was 1*s.* 10·9*d.* in the pound, or 9·5 per cent. In the latter year the "rateable value" was 16·5 per cent. lower than the "gross estimated rental."

From the capricious manner in which the rateable value is arrived at in different parishes, it is known to be worthless as a means of estimating the pressure of the rates in one district as compared

with another. In this difficulty a more accurate standard has been sought in the "gross estimated rental." But, can that be relied on? The value of property assessed to the Property Tax under Schedule A, has been occasionally employed in parliamentary papers, for comparing the relative amounts of poor rate in different parishes. Is this a better standard than the gross estimated rental? Both questions demand an answer, as they evidently affect all existing estimates.

Let a comparison be made of the ends proposed, and the means employed, for imperial and for local taxation.

1st. As to the discovery of the annual value of real property for *imperial* purposes.

The Crown is served by paid officers, intelligent, vigilant, and directly responsible to local and central authorities. It is the duty of the assessors to ascertain, to the *utmost*, the value of the taxable property, quite irrespective of the sum it will yield to the exchequer.

2nd. As to the discovery of the annual value of property rateable to the Poor Rate, that is, for *local* purposes.

The Parish is served by overseers, whose appointment is compulsory and unpaid; they are not generally distinguished for their intelligence. In making an assessment, their responsibility is not so immediate as that of the Crown assessors. The amount of the valuation is comparatively indifferent to them, so far as the Poor Rate is concerned; and in respect of the county rate, their interest and frequent practice is, to evade their just contributions by keeping the valuation down. For example, if a parish were legally and accurately valued to the *utmost*, say at 1,000*l.*, and the overseers had to raise 50*l.*, then a shilling rate would suffice; but if it were valued 100*l.* short of its proper value, then the 50*l.* would be as easily raised by *a thirteen pence halfpenny rate*. The parochial valuation is simply the scale for distributing a charge among the ratepayers; if it be *uniformly* lower than its full amount, the ratepayers suffer no injustice, *inter se*; but other parishes in the same county, which are fairly valued, are injured by contributing out of their due proportion to the county rate.

A valuable exposition of the forms and the present practice of rating by the overseers, is given by Mr. George Coode, in his "Report on Local Taxation." Mr. Coode says that—

"The tendency to under-rate the value of property is always great. Every person liable to the tax has more reasonable ground to expect success in the attempt to escape from a portion of the tax himself than in the attempt to increase directly the portion to be contributed by others, and all the efforts of the ratepayers are accordingly directed to the reducing of the rates in their own cases; on their side the officers imposing the tax seek to conciliate the whole mass of taxpayers, and especially such individuals amongst them as threaten litigation, by lowering the portion of each."

" Thus, whatever may have been at any time, according to law, the standard of rateable value, there is no doubt that the assessed value was always considerably below it ; but since the year 1739 there has been a peculiar motive for reducing the valuation to the poor's rate, and, through the connection in practice of all the rates with the poor's rate, to reduce the valuation of property to the whole of our local taxes. From that time the county rate began to be assessed on parishes in proportion to the total value of the rateable property in each parish respectively. So far as this principle of assessment was carried out, to that extent was an obvious motive given to every parish to adopt a contrivance by which, while the proportions between the several contributors to the poor's rate within the parish should be undisturbed, the proportion of the whole parish, as compared with all other parishes in the county, should be as much as possible diminished. This object was, in appearance, easily to be attained. The value of all the property in the parish was estimated in some of the ways before described, and then the whole was reduced by some common proportion. About the middle of the last century, the value in the rate was usually admitted to be but a half of the true value, but was in reality even much less than that ; inasmuch as the original estimate of the value was always much below the truth. The admitted value, whatever that was, was invariably reduced in making the rate in some proportion which varied from one-third to three-fourths.\* Those parishes which adopted the lowest proportion, of course evaded the county rate to the greatest extent ; but as all the parishes gradually adopted the practice in a greater or less degree, none of them succeeded to the full extent of the fictitious reduction of their value.

" It is true that for a long period after 1739 the county rate was not generally, nor even in a majority of counties, assessed upon parishes in proportion to their respective aggregate valuations. Still the practice of parishes under-valuing their property, gained ground everywhere ; perhaps because it was always known to be in the power of the justices at quarter sessions at any time to begin to charge the parishes to the county rate, according to their respective assessments to the poor's rate. At length, in 1815, the motive was extended to all parishes and places within counties, the 55 George III, c. 51, expressly prescribing the valuation to the poor's rate as a basis in ordinary cases for the assessment to the county rate. But though the motive to under-value their property was thus obviously strengthened, its operation was also checked by the same Act which gave the justices power, where discontented with the poor's rate valuation, to make a searching inquiry into its correctness, and in certain cases to appoint and pay valuers. From that time to the passing of the Parochial Assessments Act, the 19th of August, 1836, the practice of under-valuing the entire parish seems, on the whole, not to have either increased or decreased.

" The Parochial Assessments Act has only partially reformed this practice. The valuations ordered to be made under the Act, up to the 1st of October, 1842, extend only to 4,444 parishes and townships out of 15,635. Of these only a part, though by far the largest part, have been made by paid professional valuers. Even in these instances many of the best and most scrupulous valuers admit, that for the sake of avoiding dissatisfaction and appeals, and of anticipating future depreciations of property, they have kept their valuations 10, 15, or even 20 per cent. below what the amount would be upon a strict estimate. In the rest of the 4,444 parishes or townships in which any valuations have been made, the overseers, or sometimes a committee of the ratepayers have professed, and sometimes really attempted, a revaluation : but we regret to say that these latter valuations have

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\* "These proportions ran universally through the rate, and must not be confounded with those different proportions adopted for different kinds of property within the same parish, as three-fourths for land, one moiety for houses, and a twentieth part of the annual interest for personality ; proportions adopted, as has been before described, to compensate for those varying burdens upon different classes of property which made the rack rent an unsuitable standard of value. This practice originated at a much earlier time than the one we are now describing."

not in any instance appeared to us to be satisfactory, and in some cases they have been more objectionable than the valuations before acted on. In the remaining 11,190 parishes and townships of England and Wales, no new valuations have been made under the Act.”\*

To a similar effect, I will here quote a passage from the Report of a Committee of Magistrates of the county of Bucks, who re-valued the property of that shire to the county rate last year. According to the new valuation, the rateable property had *apparently* increased 140,000*l.*, or 18½ per cent. in fourteen years.

“ Your Committee in thus presenting to the Court such an approximation to a fair and equal county rate, as heretofore has not been arrived at, take leave further to state that they have been much assisted in this arduous undertaking by the property tax assessments, as no reliance can be placed on the poor rate assessments, which, with very few exceptions, are not made in conformity with the Parochial Assessments Act.”†

Now the sum returned as assessed to the property tax under Schedule A., in England and Wales, in the financial year 1856, was 101,938,175*l.*; the “gross estimated rental,” according to the rate books in the same year was, as we have already seen, 86,077,676*l.* Here is a difference of 16 millions very nearly, between the two amounts. Whence arises this great disparity?

The causes of the inequality are apparently six:—

1st. The more exact assessments by the Crown officers.

2nd. Certain properties like metal and stone mines (under given conditions), timber, fines on renewal of leases, and some other descriptions of property chargeable under Schedule A, are exempt from poor’s rate.

3rd. The different mode of assessing railways, gas works, canals, and waterworks, for Crown and for local purposes.

4th. Certain public buildings are assessed to the property tax, but not to the poor rate.

5th. The direct interest which the overseers have in keeping down the “gross estimated rental,” so as to lighten their county rate contributions; and

6th. Many parishes in the rural districts make no distinction between “gross” and “rateable value.”

What deduction is to be made in respect of the second, third, and fourth heads from the property tax assessment, to bring it to a

\* Page 50, *et seq.* “Report on Local Taxation,” 8vo., edition 1844. Prepared by Mr. George Goode for the Poor Law Commissioners.

† I was informed by a gentleman who was one of the committee of the justices of the peace for the county of Bucks, that, in making a new assessment for the county rate, they found many instances where land which had been a long time under tillage, was described in the rate books as “beech woods.” For some interesting particulars of this re-assessment, see the printed report of the committee, dated County Hall, Aylesbury, 17th October, 1859.

quantity properly comparable with the "gross estimated rental," there are at present, so far as I am aware, no means of ascertaining. The large sum in Schedule A under "Railways," may be responsible for a considerable part of the discrepancy. In 1852 it was 6,442,000*l.*; the sum then apportioned in respect of railways for poor relief, was only 204,871*l.*\* equivalent to a rateable value of 2,041,871*l.* or thereabouts. Hence the poor rate valuation (rateable value) of railways, was less than *one-third* of the property tax assessment.

But the danger of employing these valuations for the purpose of comparison, without possessing further information than the printed returns afford, becomes more manifest when we descend to particular localities. Here is a list of several places selected from the parliamentary papers just published, which throws, if the expression may be permitted, considerable *obscurity* upon the subject.

*Assessment of Real Property under Schedule A in 1857, and Gross Estimated Rental of the Poor Rate Books in 1856.*

(a) The two valuations agreeing very nearly :— £

Bucks..... (Rural part) ....	Property Tax .....	667,410
	Poor Rate .....	664,803
Bolton .....	(Parl. borough) Property Tax .....	179,363
	Poor Rate .....	178,882
Great Yarmouth (Parl. borough)	Property Tax .....	88,048
	Poor Rate .....	88,701

(b) The Property Tax assessment *higher* than the gross estimated rental :—

Bury .....	(Parl. borough) Property Tax .....	251,409
	Poor Rate .....	112,884
Chester .....	(City)..... Property Tax .....	253,156
	Poor Rate .....	80,688

(c) The Property Tax assessment *lower* than the gross estimated rental :—

Essex .....	(Rural part) .... Property Tax .....	1,915,551
	Poor Rate .....	2,022,003
Hertford .....	(Rural part) .... Property Tax .....	839,084
	Poor Rate .....	871,259
Leominster..... (Parl. borough)	Property Tax .....	19,168
	Poor Rate .....	26,895

As an extreme instance of divergence in the two valuations, take St. Marylebone (borough). According to the paper No. 124 "Poor Rates," House of Commons, 1860, the gross estimated rental in 1856 was 2,442,611*l.*; in 1857, the valuation to the property tax (Schedule A), was 5,917,069*l.* [No. 121, "Population," H. of C.,

\* House of Commons, No. 996. Local Rates, Sess. 1853. I have employed the rateable value here, because the amount of the "gross estimated rental" was not then known.

1859]. But it appears on reference to another paper [No. 254, "Assessments," H. of C., 1855,] that the property tax valuation *without railways* in that year, 1854-5, was only 2,610,968*l.* *Five years* after, the "gross estimated rental" was 168,000*l.* less than that sum.

Many of these local discrepancies in the returns, but not all, can be explained by the practice of the Crown officers, in accordance with the Act, ascribing all the value of railways, canals, gasworks, water works, &c., not to the respective parishes in which these properties may be situated, but to the parish where the dividends of the proprietors are paid. On the other hand, property rateable to the poor must be locally situated in the particular parish requiring the rate.

The preposition "in," as employed in these returns, implies a very different relation to its noun, expressed or understood, when used in connection with the property tax figures; and when employed with respect to poor rate valuations.

The rate of increase in the two assessments appears to differ greatly; but the means of comparison are not quite so accurate as could be desired. However, this point seems worth considering; for it is questionable whether there should not be a closer approximation of the two ratios, after allowing for the difference in the elements of the comparison, than the result exhibits.

Thus the *increase* in the "rateable value" of the parochial valuation in fifteen years (1841-56), was only 14·9 per cent.

But the *increase* in the assessment value of real property in fifteen years (1843-58), was 28·2 per cent.\*

There is also to be noticed a great difference between assessments to the tax, and to the rate, in the rural as compared with the urban districts of the kingdom. This difference, doubtless ascribable to the local peculiarities of the respective valuations, is shown by the next table.

Purposes of the Assessment.	Rural, <i>i.e.</i> Counties <i>minus</i> Represented Cities and Boroughs.	Urban, <i>i.e.</i> Represented Cities and Boroughs.	Total of England and Wales.
Property tax under Schedule A } (1857) .....	£ 60,501,167	£ 42,995,086	£ 103,496,253
Poor rate, gross estimated rental } (1856) .....	£ 54,762,081	£ 31,315,595	£ 86,077,676
Poor rate lower than property tax assessment by .....	9·5 per cent.	27·2 per cent.	16·8 per cent.

\* *Vide* No. 310, House of Lords, 1853; and No. 263 *ibid.*, 1858.

Beyond these diversities, there are some discrepancies to be explained in the overseers' returns for certain places, as indicated by the subjoined table.

City or Borough.*	Rateable Value of Property Assessed to the Poor Rate.		Difference in Four Years.
	1852.	1856.	
City of London .....	£ 963,790	£ 986,472	+ 22,682
" Westminster .....	1,795,748	1,907,836	+ 112,088
Marylebone .....	1,930,217	2,160,417	+ 230,200
Finsbury .....	1,160,150	1,291,274	+ 131,124
Tower Hamlets .....	1,419,553	1,597,795	+ 178,242
Southwark .....	516,660	536,290	+ 19,630
Lambeth .....	909,023	854,781	- 54,242
Greenwich .....	319,469	320,282	+ 813
Totals .....	9,014,610	9,655,147	+ 640,537 or 7·1 per cent. increase.

Is it a fact that in *four* years the borough of Marylebone *increased* in its annual rateable value 230,200*l.*, while the borough of Lambeth decreased 54,242*l.*? At all events, this is the answer the returns give, when they are collated. Have profits, which were paid in Lambeth in 1854, migrated to Marylebone, or elsewhere? Or is it indeed a fact that property has so greatly fallen in value in the former place? The answer cannot be extracted from the returns.

It really does not appear possible to obtain reliable data, so far as the rate books are the authority; and, there is even reason to surmise, that the Crown, with all its vigilance, may fail in obtaining the extreme value. There appears to be one practicable, though troublesome mode of reaching it; and that is, by the willing concurrence of three separate functionaries in the search. The overseer, with his rate-book; the property tax assessor, with his detailed assessment; and a professional agent, familiar with the parish concerned, and possessing full knowledge of the market value of all its reality. If a combination like this will not, under skilful inquisition, reveal the truth, it is difficult to say how it can be reached.

In connection with this part of the subject, it will be of interest to consider the number of assessments in the rate, for the kingdom, and the number of ratepayers. But, unfortunately, the official records have been hitherto scanty and incomplete. The only paper that purports to give the total number of ratings and ratepayers

\* No. 254, "Assessments" (Metropolis) House of Commons, 1855.  
,, 124, "Poor Rates" , 1860.

is one moved for by Mr. Poulett Scrope.\* It relates to the parochial year 1851.

*England and Wales (RATEABLE VALUE), 1850-1.*

Gross Number of Persons Assessed.	Number of Assessments in the Rate.	Number of Assessments in Rate			Total.
		To	Under £5.	At £5 and Above.	
2,788,701	3,408,332	{ Occupiers.	1,066,252	1,511,234	2,577,486
		{ Owners ....	617,271	213,575	830,846
			1,683,523	1,724,809	3,408,332

If this can be relied on as a full return for the kingdom, there appears to have been one ratepayer in every 6·4 of the population. It should be borne in mind, however, that *one* person would figure as *several* ratepayers, should he be rated for properties in several parishes. The total number of assessments in the rate was 3,408,332 ; of this number 1,683,523, or nearly *half*, were under 5*l.* each. More than *one-third* of the assessments under 5*l.* were made on the owners. Taking the total number of ratings, *one-fourth* was made in respect of the owners, instead of the occupiers. The compositions which the overseers are empowered to make with owners of small houses, either under the Small Tenements Rating Act or by virtue of local Acts, tend greatly to increase the number of ratings at the lower values.

By the aid of two recent parliamentary returns, the number of male occupiers in the urban districts (the parliamentary boroughs and represented cities) rated at 5*l.* and upwards can be given to the present date. The figures in these returns fall short of completeness, (1) by the exclusion of females, (2) and by the exclusion of all occupiers rated below 5*l.* How large is the proportion which this class bears to the whole, has just been shown. The occupiers are returned both according to the "gross estimated rental" and the "rateable value." The number of male occupiers rated to the "gross estimated rental" is 946,675 ; to the "net rateable value," 782,520 ; the latter, therefore, are 17·4 per cent. below the former quantity. The rateable *value* in these districts falls below the gross estimated rental by 17·8 per cent. To illustrate some of the anomalies of rating, three places have been selected,—the Tower Hamlets, as the most populous ; Plymouth (borough), as the lowest ; and Shrewsbury (borough) as the highest rated in the returns. In the Tower Hamlets, the occupiers at the "rateable value" are 16·5

\* No. 2, House of Commons, "Poor Rate Assessments," &c., 1852.

per cent. below those at the gross rental; in Plymouth they are below it by 1·7; and in Shrewsbury by 7·4 per cent. only. In respect of valuation, the deductions from the gross rental are 10·6 per cent. *above* the average in the Tower Hamlets; but in Plymouth they are *double* the average; and in Shrewsbury they are but *one-fourth* of it. The range is, therefore, from 1 to 8.

I wish to direct the attention in the next table, to the words, “under 5*l.*,” “not returned;” if the official tables had been completed by the insertion of the particulars below their present 5*l.* limit, it is probable that more trustworthy information would have been obtained; or that, at least, we should have been in a better position to investigate the question.

	Scale of Ratings at	Number of Male Occupiers according to		(b) Lower than (a)	VALUA- TION. — Rateable below Gross. Per Cent.	Range of Per Cent.
		Gross Estimated Rental. (a)	Rateable Value. (b)			
England and Wales .	{ £5 and over under £5	946,675 not returned	782,520	17·4 —	17·8	average
Tower Hamlets .....	{ £5 and over under £5	74,780 not returned	62,476	16·5 —	28·4	—
Plymouth .....	{ £5 and over under £5	3,589 not returned	3,528	1·7 —	34·9	highest
Shrewsbury .....	{ £5 and over under £5	3,238 not returned	2,998	7·4 —	4·2	lowest

#### V.—*Expenditure for the Relief of the Poor.*

Before investigating the alarming increase in pauperism, which, as indicated by the rise in the money value of relief, the close of the last and the commencement of the present century witnessed, I will, by permission of the Meeting, read a succinct account of the general law in regard to the administration of relief between 1601 and 1834.

The statement alluded to was drawn up by Mr. Twisleton, in 1843, who, at that time, was one of the Assistant Poor Law Commissioners.

“The whole of the period,” writes Mr. Twisleton, “may be conveniently divided into three epochs:—

*Note.*—The number of persons rated in the counties of England and Wales, exclusive of represented cities and towns, according to Mr. Newdegate’s Return, No. 506, Sess. 1854, was at that date 525,465 at 10*l.* and upwards. The return does not say “rateable value,” but, there can be little doubt, that is meant.

" 1st. From 1601 (when the 43rd of Elizabeth was passed) to 1722, being a period of 121 years, during which the law required, in every parish, certain parties called churchwardens and overseers, with the consent of justices of the peace, not only to raise money for the relief of the impotent, but likewise to raise a convenient stock of flax, hemp, wool, thread, iron, and other necessary ware and stuff, to set to work poor persons who had no means to maintain them, without giving the power of purchasing or hiring workhouses.

" 2ndly. From 1722, when Sir Edward Knatchbull's Act was passed (the 9th George I, c. 7), to 1795, being a period of seventy-three years, during which the churchwardens and overseers of a parish, with the consent of the majority of the inhabitants, might purchase or hire a workhouse or workhouses, in which they might keep, maintain, and employ all poor persons; and persons refusing to be kept and maintained in them were declared to be not entitled to relief.

" 3rdly. From 1795, when Sir William Young's Act was passed (the 36th George III, c. 23), to 1834, being a period of thirty-nine years, during which justices of the peace had power to order relief to poor persons at their own houses."\*

A fourth period must now be added, embracing the twenty-five years of amended administration; therefore,

" 4thly. From 1834, when the Poor Law Amendment Act was passed (4 and 5 William IV, c. 76) to the present time.

It should be premised that the word "pauperism" is, in this paper, occasionally used as synonymous with the money value of relief. Strictly speaking, it designates the condition of dependence on the poor rate. The amount of relief generally measures, but not always, the amount of pauperism; and there are no trustworthy records of the number of paupers before 1834. From necessity, therefore, the amount of relief is here taken as the measure of pauperism. The number of paupers on the rate, from time to time, is an inquiry of far greater importance to us, morally and socially, than that of the mere fiscal burden of relief.

In respect of the first epoch there are no authentic returns.

In the second epoch there are two returns of one and three years respectively.

In the third epoch there are twenty-three, and in the fourth twenty-five annual returns. (Table VIII, Appendix).

In 1776 the amount expended in relief was 1,529,780*l.*;† of this sum 80,279*l.* was for "rent of workhouses and habitations of the poor." In 1783-4 the relief had risen to 2,004,238*l.* (the mean of the three years), or 31 per cent. in eight years. Ten years afterwards, Sir William Young's Act was passed. The preamble, after reciting that of the Act of 1722, proceeds in these words:—

" And whereas the said provision contained in the Act above-mentioned has been found to have been and to be inconvenient and

\* Ninth Annual Report of Poor Law Commissioners, pp. 90 *et seq.*

† In connection with this amount, there is a column in the abstract with this agreeable heading, "Medium Expenses of Entertainments at Meetings relative to "the Poor;" 11,713*l.* was the annual average, in those days, for parochial festivities.

"oppressive, inasmuch as it often prevents an industrious poor person from receiving such occasional relief as is best suited to the peculiar case of such poor persons, and inasmuch as in certain cases it held out conditions of relief injurious to the comfort and domestic situation and happiness of such poor person." These amiable sentiments, enforced by an Act of Parliament, in due season produced their frightful, but natural, effects.

This Act was passed five years after a committee of the House of Commons had reported in these words, namely, that "your committee, in order to apprise the House of the rapid increase of the expenses in maintaining the poor, have introduced a column in the abstract, showing what the expenses were in 1776." By this comparison the committee found "that the medium annual increase of expenses (relief to the poor) in nine years, commencing at Easter, 1776, and ending at Easter, 1785, amounts to 474,458*l. 5s. 10d.*"\*

Further, the committee reported "That they have great hopes some plan will be formed, when these returns have been considered, for the future care and more economical regulations of the poor, which may considerably reduce the general expenses of the poor, specified in the ninth column of the abstract." That is, the column which gives the amount of relief.†

In the third epoch, there are twenty-two annual returns, the first was made in 1803, the others commencing with 1813 and terminating with the period. By 1803, the amount had risen to 4,077,891*l.*; this was an increase of 2,073,653*l.* as compared with 1785, or 103·5 per cent., after an interval of eighteen years. A considerable rise in the price of wheat had also taken place; in the former period it was 4*6s. 6*1/2d.** per quarter, and in the latter 6*4s. 8d.*; but other causes must have been in operation besides the dearness of bread to have increased pauperism. Did not the evil grow in this terrible manner under the fostering care of Sir William Young's Act?

Mr. Twisleton, in a very interesting report on the management of the poor in places under local Acts, from which a quotation has just been made, says:—

"It remains to treat of the period of thirty-nine years, between 1795 and 1834, when it was lawful for overseers to give, and justices of the peace had power to order overseers to give, relief to industrious poor persons at their own homes.

"On the fatal effects of this demoralizing state of the law it is unnecessary to dilate, inasmuch as they are matters of general notoriety, and in particular, they are minutely and graphically delineated in the Report of the Commissioners of Inquiry of 1834. It is sufficient for the present purpose to point out, that subsequently to 1795 the English Poor Law respecting able-bodied persons appears to

\* Committee on certain returns on the "State of the Poor," &c., House of Commons, reported 23rd May, 1787.

† Ibid.

have included all the main defects which it is desirable to avoid in a Poor Law for that class. There was a vicious organization of the body which was to distribute relief; the relief was to be distributed on a vicious principle; and the organization of the power for controlling the distributors of relief was, in reference to this particular branch of its duties, likewise vicious. It required, perhaps, the combination of all these defects to produce the mass of abuses which afterwards came into existence.

The next year in the statistical history of the rate is 1813. It is noteworthy as the commencement of the series, which has published to the country, the yearly sums raised and disbursed from that time to the present. It was then found that the relief had risen to 6,656,106*l.*; hence, in ten years it had increased 63·2 per cent. Sir William Young's Act had been in operation eighteen years, but there is no return for 1794-5, or we could measure its effects with greater certainty. Compared with the average of 1783-4-5, the increase was 4,651,868*l.*, or 232 per cent., in one generation. The price of wheat had reached the highest point recorded in the poor rate returns, namely, 12*s.* 6*d.* per quarter.

At this point it will be convenient to illustrate the pressure of pauperism in more detail, by showing the rate *per head* of money expended for relief in 1813, on the population of 1811, in the separate counties.\*

	s. d.		s. d.
Sussex .....	32 -	Somerset .....	12 -
Berks .....	26 -	Worcester.....	12 -
Essex .....	24 -	Devon .....	11 -
Oxford .....	23 -	Gloucester .....	11 -
Wilts.....	23 -	Lincoln.....	11 -
Buckingham.....	22 -	Salop .....	11 -
Norfolk.....	19 -	Chester .....	10 -
Northampton .....	19 -	Derby .....	10 -
Suffolk .....	19 -	Middlesex .....	10 -
Southampton .....	18 -	Nottingham .....	10 -
Bedford.....	17 -	East York.....	10 -
Dorset .....	17 -	West York .....	10 -
Hereford .....	17 -	Cornwall .....	9 -
Cambridge .....	16 -	Durham .....	9 -
Huntingdon .....	16 -	Monmouth .....	9 -
Kent .....	16 -	Westmorland .....	9 -
Leicester .....	14 -	North York .....	9 -
Hertford .....	13 -	Northumberland .....	8 -
Rutland .....	13 -	North Wales.....	8 -
Surrey .....	13 -	Stafford.....	8 -
Warwick .....	13 -	Cumberland .....	7 -
		Lancaster .....	7 -
		South Wales.....	6 6

\* No. 556, Report from Select Committee on Poor Rate Returns, 1822.

It is obvious, that the evil, in its most malignant form prevailed, in the south-eastern, south-midland, eastern, and south-western divisions of England. The average rate per head for England was 13*s.* Fifteen counties, falling within the divisions named, ranged from 32*s.* to 16*s.* per head. The lowest part of the scale contains the remote counties in the north, the north-west, west, and south-west. Wales then stood among the least pauperized counties.

I have also introduced in this place a table for the purpose of exhibiting the comparative rise between 1776, 1785, 1803, and 1813, in the relief, the law charges and the expenses of removals, and in the other purposes.

YEARS, Compared.	Rate of Increase in Expenditure of			
	Relief to the Poor.	Law Charges, Removals, &c.	Other Purposes.	Total Expenditure.
	Mlns. £	Mlns. £	Mlns. £	Mlns. £
1776 .....	1·53	0·04	·14	1·69
1785 .....	2·00	0·08	·19	2·27
1795 .....	Sir William Young's Act (no return)			
1803 .....	4·08	0·19	1·03	5·30
1813 .....	6·66	0·32	1·86	8·84

In the two following years the amount fell considerably; in 1814 it was 361,525*l.*, and in 1815, 1,237,260*l.* lower than 1813. The price of wheat had also fallen to 108*s.* 9*d.* and 73*s.* 11*d.* respectively. Relief seems to have recoiled in those years, but to gain strength for a loftier bound, in the three that followed. The amount rose rapidly; the highest point was attained in 1818, when the relief stood at 7,870,801*l.*, or 33·4 per cent. over 1813.

The country then had then before it unquestioned evidence, that relief had risen 414 per cent. in 42 years. From 1819 to 1824 relief declined continuously; the amount had sunk in the latter year to 5,736,900*l.*; but thence, until 1830, it rose again, having attained, at the end of the term, to 6,829,042*l.* The relief remained at this level, with slight oscillations, until the Poor Law Amendment Act came into operation in 1834; or very near the middle of the parochial year 1835.

The parochial years 1831 and 1832 are memorable for the rick burnings and "Swing" fires in the agricultural districts; what the condition of the labouring population in those districts was, may be fully understood by perusal of the evidence collected by the Commissioners appointed to inquire into the practice and operation of the laws for relief of the poor, in England and Wales.

The Commissioners commenced their inquiries in August, 1832,

and laid their report, with the collected evidence, before his late Majesty, in February, 1834.

How mournful it is now to reflect, when, by the aid of that evidence, we fully realize the fearful degradation into which a very large portion of the population was sinking, that, seventeen years previously,—this warning voice was not heeded. I quote the words of the Select Committee of the House of Commons which reported on the poor laws in 1817.

“ This new and important principle of compulsory provision for the impotent and for setting to work the able, originated, without doubt, in motives of the purest humanity, and was directed to the equitable purpose of preventing this burthen falling exclusively upon the charitable. But such a compulsory contribution for the indigent, from the funds originally accumulated from the labour and industry of others, could not fail, in process of time, with the increase of population which it was calculated to foster, to produce the unfortunate effect of abating those exertions on the part of the labouring classes, on which, according to the nature of things the happiness and welfare of mankind has been made to rest. By diminishing this natural impulse by which men are instigated to industry and good conduct, by superseding the necessity in providing in the season of health and vigour for the wants of sickness and old age, and by making poverty and misery the foundations upon which relief is to be obtained, your Committee cannot but fear, from a reference to the increased numbers of the poor and increased and increasing amount of the sums raised for their relief, that this system is perpetually encouraging and increasing the amount of misery it was designed to alleviate, creating at the same time an unlimited demand on funds which it cannot augment; and as every system of relief founded on compulsory enactments must be divested of the character of benevolence, so it is without beneficial effects; as it proceeds from no impulse of charity, it creates no feeling of gratitude, and not unfrequently engenders dispositions and habits calculated to separate rather than unite the interests of the higher and lower orders of the community; even the obligation of natural affection are no longer left to their own impulse, but the mutual support of the nearest relations has been actually enjoined by a positive law, which the authority of magistrates is continually required to enforce. The progress of these evils, which are inherent in the system itself, appears to have been favoured by the circumstances of modern times, by an extension of the law in practice, and by some deviations from its most important provisions.

“ How much of the complaints which have been referred to your Committee may be attributable to one cause or the other, it is perhaps not easy to ascertain. The result, however, appears to have been highly prejudicial to the moral habits and consequent habits of a great body of the people who have been reduced to the degradation of a dependence upon parochial support; while the rest of the community, including the most industrious class, has been oppressed by a weight of contribution taken from those very means which would otherwise have been applied more beneficially to the supply of employment. And, as the funds which each person can expend in labour are limited, in proportion as the poor rate diminishes those funds, in the same proportion will the wages of labour be reduced, to the immediate and direct prejudice of the labouring classes; the system thus producing the very necessity which it is created to relieve.”

I cannot place before the Society a more compendious expression of the effects of a perverted poor law which, five and twenty years ago, was spreading its malignant influence through the fairest parts of this island, than by quoting the words of Mr. Edwin Chadwick's valuable and memorable report upon the subject.

" It appears to me that the inferences to be drawn from the large body of evidence which I have now stated, and from the much larger body which I shall state in my final report, are these :—

" 1. That the existing system of poor laws in England is destructive to the industry, forethought, and honesty of the labourers; to the wealth and the morality of the employers of labour, and of the owners of property; and to the mutual good-will and happiness of all. That it collects and chains down the labourers in masses, without any reference to the demand for their labour, that, while it increases their numbers, it impairs the means by which the fund for their subsistence is to be reproduced, and impairs the motives for using those means which it suffers to exist; and that every day these evils are becoming more overwhelming in magnitude, and less susceptible of cure.

" 2. That of these evils, that which consists merely in the amount of the rates, an evil great when considered by itself, but trifling when compared with the moral effects which I am deplored, might be much diminished by the combination of workhouses, and by substituting a rigid administration and contract management for the existing scenes of neglect, extravagance, jobbing, and fraud.

" 3. That, by an alteration, or even according to the suggestion of many witnesses, an abolition, of the law of settlement, a great part, or, according to the latter suggestion, the whole of the enormous sums now spent in litigation and removals might be saved; the labourers might be distributed according to the demand for labour; the immigration from Ireland of labourers of inferior habits be checked, and the oppression and cruelty, to which the unmarried labourers, and those who have acquired any property, are now subjected, might, according to the extent of the alteration, be diminished, or utterly put an end to.

" 4. That, if no relief were allowed to be given to the able-bodied, or to their families, except in return for adequate labour, or in a well-regulated workhouse, the worst of the existing sources of evil, the allowance system, would immediately disappear; a broad line would be drawn between the independent labourers and the paupers; the number of paupers would be immediately diminished, in consequence of the reluctance to accept relief on such terms; and would be still further diminished in consequence of the increased fund for the payment of wages occasioned by the diminution of rates, and would ultimately, instead of forming a constantly-increasing proportion of our whole population, become a small, well-defined part of it, capable of being provided for at an expense less than one-half of the present poor rates.

" 5. That the proposed changes would tend powerfully to promote providence and forethought, not only in the daily concerns of life, but in the most important of all points—marriage.

" And lastly, that it is essential to the working of every one of these improvements, that the administration of the poor laws should be entrusted, as to their general superintendence, to one Central authority with extensive powers, and as to their details, to paid officers, acting under the consciousness of constant superintendence and strict responsibility."\*

Such were the evils.

The remedial measures recommended by his Majesty's Commissioners were mainly embodied in the Poor Law Amendment Act, which received the royal assent on the 14th August, 1834, (4 and 5 William IV, c. 76.)

The administration of the new poor law was entrusted to three Commissioners, appointed in conformity with section 1 of the Act, who, under the style and title of Poor Law Commissioners for

\* Mr. Chadwick's "Report on London and Berkshire, 1833," published in 1837 with other evidence upon the Poor Laws of England.

England and Wales were sworn into office and commenced their very responsible duties in August, 1834.

The operations of the Commissioners commenced, in many respects, under favourable circumstances ; the price of wheat was much lower than it had been during the preceding six years, and the demand for labour in the manufacturing districts was considerable. In three years 13,153 parishes, that is, about  $\frac{1}{4}$ ths of the country had been placed in union, but not without strenuous opposition to the new measures in some districts. Indeed, the outcry raised by the opponents of the reformed law was sufficiently strong to induce the House of Commons to grant a Select Committee, to inquire into the administration of relief to the poor, under the orders and regulations of the Commissioners, who, after a lengthened inquiry, reported favourably of their proceedings. The Commissioners, in their third annual report, which was addressed to Lord John Russell, as Secretary of State for the Home Department, alluding to the number of parishes which they had succeeded in placing under the amended law, state, “ That this progress has been in the face of considerable “ resistance, and under the pressure of very difficult circumstances, “ is well known to your lordship, to whom, through the whole course “ of our difficulties, we are indebted for such steady and undeviating “ support, that we trust it is not unbecoming in us, or at variance “ with the strict line of our duty, to take this opportunity of grate- “ fully acknowledging it.”

To resume the consideration of the expenditure. The parochial year 1835 could only be partially, and that not very directly, influenced by the new law, which did not come into operation till the middle of that year. But the average price of wheat had fallen to 44s. 2d., and the relief had also diminished by 790,837*l.* This year, for the reason given, cannot be properly employed in testing the fiscal results of the new measure. The years 1836, '37, and '38, however, give an unimpeachable standard of comparison. In the three years ended with Lady-day, 1834, the average sum spent in relief was 6,715,008*l.*; this, then, was the figure at which relief had stood for three clear years previous to the 4 and 5 William IV, c. 76; in the three years ended with Lady-day, 1838, the relief averaged 4,295,325*l.*; the average saving was 2,419,683*l.*, or 36 per cent. In the year 1837 the relief sank to its lowest point in the present century, namely 4,044,741*l.*; it is the *minimum* year. The price of wheat, as shown by the Table, was much lower in the latter than in the previous triennium. The pressure of pauperism was thus alleviated throughout the country, but the degree of alleviation differed, as may well be imagined, in various counties.

The next table shows the expenditure for relief in each county for 1834 and for 1837, and the rate per head on the population

in each of those years, according to the census of 1831. I have selected 1837 because the machinery of the reformed administration had then had sufficient time to act efficiently, through the boards of guardians, upon the pauperism of the country (Table X, Appendix).

That the reduction in the amount of relief was the natural result of a return to wholesome principles of administration is made evident by the fact, that the most pauperized counties exhibited the greatest saving. This is the plain teaching of the table.

In Sussex the rate per head fell from 18s. 1d. to 8s. 7d.; in Bedford, from 16s. 4d., to 8s.; in Bucks, from 16s. 11d. to 8s. 8d.; in Northampton, from 15s. 8d. to 8s. 3d.; in Suffolk, from 16s. 7d. to 9s. 3d.; in Kent, from 14s. 3d. to 7s. 9d.; in Oxford, from 15s. 10d. to 8s. 9d.; in Hants, from 12s. 11d. to 6s. 2d.; in Norfolk, from 15s. 9d. to 8s. 3d.; in Berks, from 18s. 9d. to 7s. 9d. On the other hand, the fall in the manufacturing and less pauperized counties was comparatively light; thus, in Lancashire the rate per head fell from 3s. 9d. to 2s. 9d.; in Chester, from 5s. 6d. to 4s. 1d.; in Durham, from 6s. 3d. to 4s. 9d.; Monmouth, 5s. 8d. to 4s.; in Northumberland, 6s. 6d. to 5s. 4d.; West York, from 5s. 2d. to 3s. 8d.; in Stafford, from 5s. 10d. to 4s. 1d. The average result for England and Wales was a decline from 9s. 1d. to 5s. 10d. per head. The absolute decrease in the amount expended in relief in the same two years was, as shown by the table, 36 per cent.

In the next table, the counties are arranged according to the measure of alleviation which they experienced under the amended law (Table XI, Appendix).

Having now arrived at the year of *minimum* relief, it will be instructive to place the results in juxtaposition with those of 1813, the *initial* year of the unbroken series. A quarter of a century divides the first from the last term. This comparison is made in the following table, where the counties are arranged according to the pressure of their pauperism in 1813 (Table XII, Appendix).

What the condition of a deeply pauperized English county was in 1813, may be partially conceived when we peruse the *third* column of the table. Sussex stood highest in 1813, its rate per head was 32s., in 1837, 9s.; Berks, in 1813, 26s., in 1837, 8s.; Essex, in 1813, 24s., in 1837, 9s.; Oxford, in 1813, 23s., in 1837, 9s.; Wilts, in 1813, 23s., in 1837, 9s.; Bucks, in 1813, 22s., in 1837, 9s.; Norfolk, in 1813, 19s., in 1837, 9s.; Northampton, in 1813, 19s., in 1837, 8s.; Suffolk, in 1813, 19s., in 1837, 9s.; Hants, in 1813, 18s., in 1837, 8s.; Bedford, in 1813, 17s., in 1837, 8s.; Dorset, in 1813, 17s., in 1837, 7s.; Hereford, in 1813, 17s., in 1837, 7s.; Cambridge, in 1813, 16s., in 1837, 9s.; Hunts, in 1813, 16s., 1837, 8s. 1d.; Kent, in 1813, 16s., 1837, 8s. These were the changes in sixteen English counties, in which pauperism had formerly developed its most prolific

evils. The average result for England and Wales is this—the rate per head in 1813 was 13*s.*, in 1837, 6*s.*; equal to a decrease of 54 per cent.

The table reveals also this noteworthy fact. The inequality between the counties was far greater in 1813 than in 1837. In the first year the rate per head begins at 32*s.* (Sussex) and descends to 6*s. 6d.* (South Wales). But in 1837 the highest rate is 9*s.* and the lowest 3*s.* The extremes in the first period are 5 and 1, in the latter 3 and 1. The new law operated to keep the idle and worthless off the rates; relief flowed back to its legitimate channels, and would have, as we have seen, a greater tendency to equality than before. The country, generally, was placed under fixed rules and orders, which, for the most part, were steadily adhered to by the local authorities. The Poor Law Commissioners had, by the end of the summer of 1838, succeeded in forming 13,427 parishes into unions, under the provisions of the Poor Law Amendment Act; those parishes comprised about five-sixths of the population.

The relief rose during each of the six following years; it arrived, in 1843, at the sum of 5,208,027*l.*, as shown in Table IX, being an increase over the *minimum* year (1837) of 1,163,286*l.*, or 28·8 per cent. Wheat had also risen greatly; in 1837 it was 52*s. 6d.* per quarter, but the respective prices of the six succeeding years were 55*s. 3d.*, 69*s. 4d.*, 68*s. 6d.*, 65*s. 3d.*, 64*s.*, and 54*s. 4d.* The general state of the labouring population under the trials of those years is described in the Poor Law Commissioners' Annual Reports. Soon after 1836-7 the greater part of the counties of Stafford, Notts, and Leicester were placed in union; but the guardians had hardly commenced the administration of relief in those counties when "the interruption of the American trade produced a cessation in the demand for labour, more sudden in its approach, and more extensive in its operation than has been known on any former occasion."\*

The following winter (1837-8) was unusually long and severe, and the consequent pressure on the agricultural labourers was heavy. In Kent and Sussex the suffering was aggravated by the unfavourable state of the hop trade.† The depth of distress in particular localities is accurately gauged by the increase in relief. Thus, in the parochial year 1838 compared with that of 1837,—in Lancaster the increase per cent. in *money* measure was 19 per cent.; in Leicester, 19; Notts, 18; West York, 12; Dorset, 9; Warwick, 9; and in Wilts, 8. The total increase for England and Wales was, however, only 1·9 per cent.

In 1838-9 great difficulties were experienced in the administra-

\* Third Report of Poor Law Commissioners, p. 10.

† Fourth Report of Poor Law Commissioners, p. 26.

tion of relief in consequent of the scarcity of food. Bread, meat, and flour had, on the average, increased  $18\frac{1}{2}$  per cent. The county increases in that year were principally these,—Dorset, 20; Somerset, 20; Sussex, 18; Worcester, 16; Cambridge, 15; Kent, 15; Wilts, 14; Monmouth, 14; Suffolk, 12; Bucks, 12; Wales, 12; Durham, 10; Hants, 10; and Oxford, 10 per cent., as compared with the amount of relief two years previously.\*

With reference to 1839-40, the Commissioners observe that, "In the manufacturing districts, and especially of those of the midland parts of England, there has been continued and severe distress amongst the manufacturing population." Then, the next winter, that of 1840-1, was another long and severe one. Regarding 1841-2 the Commissioners remark that, "In the manufacturing districts, . . . . and particularly in the cotton districts of Lancashire and Cheshire, the distress of the operatives has been severe and extensive."† The distress in the cotton districts appears to have been less severe towards the end of 1843; but, according to Ninth Report of the Poor Law Commissioners, it appears that, "whilst the state of the cotton manufacturing districts has been gradually improving, the distress in the woollen, and particularly the iron, districts, has been augmented since the date of our last annual report."‡

The three succeeding years were more cheerful. Relief fell in amount, and wheat in price. The former, in 1846, was 4,954,204*l.*, that is, 253,823*l.*, or 4·9 per cent., lower than in 1843.

The years 1847 and 1848 are distinguished by the great and sudden rise in relief; exceeding, in these respects, any increase which has taken place since 1834. The average rise of the two years was 785,561*l.*; 1847 was 7·0 per cent., and 1848, 24·9 per cent. higher, than 1846. Wheat had risen to 59*s.* and 64*s.* 6*d.* per quarter. The Irish famine, which was contemporaneous with the severe distress in this country, is too terrible and too recent to be forgotten; nor need the Society to be reminded of the repeal of the corn laws, which is referrible to the same period.

During five years following relief declined, so that in 1852-3, the amount was 1,241,700*l.* less than in 1847-8, or a decrease of 20 per cent. in that period. Free trade had given wheat to the country at 49*s.* 1*d.*, 42*s.* 7*d.*, 39*s.* 11*d.*, 39*s.* 4*d.*, and 42*s.* per quarter, in respect of those years. Higher prices of food, brought, as a consequence, higher expenditure in relief. During the next three years, 1855-6, relief had risen to 6,004,244*l.*, or, by an increase of 21·5 per cent. A fall of 9*s.* 11*d.* per quarter in wheat in 1857 turned the scale again; and the series is completed with three years of declining pauperism. The most marked feature of this term is the very large

\* Fifth Report of Poor Law Commissioners, p. 11.

† Eighth Report, p. 7.

‡ Ninth Report, p. 1.

reduction of the expenditure in the agricultural districts of England. The distress of a second "American" crisis, and the monetary constriction of 1857 was confined entirely to the northern and midland manufacturing counties. And, although the number of paupers on the relief lists in March, 1858, had risen to 1,000,000 and odd; yet, in consequence of the sound condition of the other parts of the kingdom, the total relief showed a decrease of 125,000*l.* compared with 1855-6. The last year returned is 1858-9, with a decrease of 319,853*l.*, or 5·4 per cent., compared with its predecessor; wheat being 65*s.* 3*d.*, 53*s.* 10*d.*, and 42*s.* 9*d.* in this, the concluding period of the whole series.

An inspection of Table XIII will clearly demonstrate that, which at the *present* day few, perhaps, will be rash enough to dispute,—distress, as measured in the money value of relief to the poor, follows the price of wheat in its risings, and in its fallings. It may, therefore, be confidently affirmed, that whatsoever subordinate causes of pauperism may exist, like negligent or corrupt administration of relief, commercial and manufacturing distress, sudden and capricious changes of fashion, severity of the seasons, and stoppage of outdoor employment, or the prevalence of epidemic disease, the high price of food, especially wheat, is the paramount cause which drives the thriftless labourer to the poor rate for succour.

#### VI.—*Fiscal results of the Amended Law.*

The preceding tables have shown that since the Poor Law Amendment Act came into operation, the sum annually expended for "relief to the poor" has greatly decreased. It is now proposed to show, further, that in relation to the population and wealth of the country, this expenditure is a diminishing ratio.

##### *Firstly. As to the absolute decrease.*

The Poor Law Amendment Act came into operation in the autumn of 1834. During the twenty-two years preceding it, that is, from 1813 to 1834, the aggregate sum expended for relief was 143,110,817*l.*; which is equivalent to an annual average disbursement of 6,505,037*l.* In the twenty-five subsequent years, that is, from 1835 to 1859, the aggregate sum was 129,226,833*l.*, or an annual average of 5,169,073*l.* Hence, during a quarter of a century there has been an average *decrease* of 1,335,964*l.*, or 21 per cent. annually. The total sum saved in the twenty-five years has been 33,399,100*l.*

This saving has been effected notwithstanding two heavy items which have been paid out of the rate, and charged to the "relief of "the poor" since 1834, charges of similar character and magnitude not having been incurred before that year. These items are the cost of the new union workhouses, and the salaries of the paid union

officers. These disbursements have not averaged less than 800,000*l.* a year—200,000*l.* a year for the former, and 600,000*l.* for the latter, or a total amount of 20,000,000*l.* during the twenty-five years of reformed administration.

The diminution of the law charges, and of the expenses of the removal of paupers since 1834, has been a marked feature of the new law. In two years, 1833 and 1834, these expenses averaged 256,508*l.*; in the four following years the average was 148,973*l.* In subsequent years these items declined still more, and according to the latest return, that is in 1857, the amount was only 80,733*l.*\* or *less than one-third* of the average expenditure of 1833 and 1834.

*Secondly. As to the decrease in relation to the population.*

The average annual population from 1813 to 1834, was 12,583,000, the rate per head, on that number, for relief, was 10*s.* 4*d.*; the average population from 1835 to 1859, was 17,087,297, and the rate 6*s.*  $\frac{1}{2}$ *d.* per head, or a decrease of 4*s.* 3 *$\frac{1}{2}$ d.* per head, that is 42 per cent. Had the expenditure from 1835 to 1859 remained at 10*s.* 4*d.* per head, the total sum expended in relief during the quarter of a century the amended law has been in operation, instead of amounting to 129,226,833*l.*, would have been 220,705,900*l.*, or *ninety-one millions* more than it actually reached.

*Thirdly. As to the decrease in relation to the wealth of the country.*

It is not possible to compare the expenditure for relief with the income of the Country, because nothing better than conjectural estimates exist of the annual profits and earnings of the people. But, there are one or two important exponents of the wealth of the community, that may be advantageously compared with the relief expenditure. The first is the annual value of real property assessed to the property tax. The “rateable” value of property, that is the sum on which the poor rate itself is raised, cannot be shown, as I have already stated, for any period anterior to 1841. The property tax assessment falls very nearly on the same property as that upon which the poor rate is incident. In 1815, it was 51,898,423*l.*; the average expenditure for relief in the three years 1814, '15, and '16 was 5,812,755*l.*, which was equal to a rate of 2*s.* 3*d.* in the pound on the property tax assessment. In 1857, the annual value of real property was 103,496,253*l.*; the average expenditure for relief in the three years 1856, '57, and '58, was 5,778,662*l.*, or 1*s.* 1 *$\frac{1}{2}$ d.* in the pound. A decrease of 50 per cent. had taken place in the latter, as compared with the former period.

\* The law charges were 59,164*l.*, and the cost of removals 21,569*l.* See House of Commons Papers, No. 77 (D), Sess. 2, 1857, and No. 506, Sess. 1858.

The second is the declared value of imports and exports of the United Kingdom, by which the expansion of our trade, commerce, and manufactures is indicated. During the five years ended on the 31st December, 1833, the declared value was on the average 83,567,482*l.*; the average expenditure for relief during the five nearest parochial years, that is, from 1830 to 1834, was 6,754,591*l.*; had this sum been raised by a tax upon the imports and exports, it would have required a levy of 1*s.* 7*½d.* in the pound. But during the five years ended with 1858, the average declared value had risen to 295,718,831*l.* The average relief of the five years ended at Lady-day, 1859, was 5,845,980*l.*; a levy of 4*¾d.* in the pound on the declared value would cover that sum. Regarded in this light, that portion of the poor rate which is applied to relief, has decreased upwards of 75 per cent.

A humbler, but most interesting exponent of the country's wealth, is found in the amount of deposits in the savings' banks of England and Wales. The industry, forethought, and self-denial, which enable the labourer to become a savings' bank depositor are qualities immediately and powerfully antagonistic to habits of pauperism. It would, therefore, seem to be one of the most useful tasks to compare, from time to time, the capital accumulated by the thrifty, with the cost to the ratepayers of that unthrifty, and therefore unfortunate, portion of the community, who come upon the parish.

In the three years 1832, '33, and '34, the average amount of deposits and interest in the savings' banks of England and Wales was 15,697,354*l.*; the average relief in the three parochial years, 1832, '33, and '34, was 6,715,008*l.*; here, then, for 1*l.* annually spent in relief, 2*l.* 6*s.* 9*d.* had accumulated in the savings' banks. But in the three years 1855, '56, and '57, the deposits and interest had risen to an average of 36,830,795*l.*; the relief for the three parochial years, 1855, '56, and '57, was on the average 5,931,014*l.*, that is, for 1*l.* yearly paid in relief 6*l.* 4*s.* 2*d.* had been amassed in the savings' banks. The accumulated savings had gained upon the annual relief in a ratio nearly *threefold*.

Carefully reviewing the evidence here adduced, bearing in mind on the one hand the absolute decrease in the amount of relief, and on the other, the increase in the riches and population of the country, are we not warranted in regarding the burthen as now but *one-third* of what it was before 1834? and that, when viewed in relation to the growth in numbers, industry, and wealth of the community, can we not in truth say it is a diminishing ratio? Instead of pauperism pressing upon industry, that industry is, in the present day, outstripping pauperism?

I have endeavoured in this paper to confine myself to an exposi-

tion of facts and their numerical exponents—but, in searching for materials to illustrate the statistical history of the poor rate, I have been forcibly reminded of the words of old Fuller. Humane but discriminating words, pregnant with suggestions for a sound and practicable poor law.

“Those are ripe for charitie” says Fuller, “which are withered by age or impotencie—especially if maimed in following their calling; “for such are industries martyrs, at least her confessours, adde to “these, those, that with diligence fight against poverty, though “neither conquer ‘till death make it a drawn battel.” \* \* \* \*

“The house of correction is the fittest hospital for those cripples “whose legs are lame through their own lazinesse. Surely King “Edward the Sixth was as truly charitable in granting Bridewell for “the punishment of sturdy rogues, as in giving St. Thomas’s “Hospital for the relief of the poore.”

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## APPENDIX.

TABLE I.—*Poor Rates Levied, and Receipts in aid of Poor Rates in England and Wales, during 52 years.*

Parochial Years.*	Amount of Poor Rates Levied	Receipts in aid of Poor Rates.	Total Receipts.	Parochial Years.*	Amount of Poor Rates Levied.	Receipts in aid of Poor Rates.	Total Receipts.
1776 ...	1,720,317			1833 ...	8,606,501		
'83 ...	2,132,487			'34 ...	8,338,079		
'84 ...	2,185,889			'35 ...	7,373,807		
'85 ...	2,184,905			'36 ...	6,354,538	{ Not stated.	Not stated.
1803 ...	5,348,205			'37 ...	5,294,566		
				'38 ...	5,186,389		
				'39 ...	5,613,939		
1813 ...	8,646,841			'40 ...	6,014,605	227,966	6,242,571
'14 ...	8,388,974						
'15 ...	7,457,676			1841 ...	6,351,828	225,984	6,578,812
'16 ...	6,937,425			'42 ...	6,552,890	201,514	6,754,404
'17 ...	8,128,418			'43 ...	7,085,595	219,006	7,304,601
'18 ...	9,320,440			'44 ...	6,847,205	219,592	7,066,797
'19 ...	8,932,185			'45 ...	6,791,006	218,505	7,009,511
'20 ...	8,719,655	{ Not stated.	Not stated.	'46 ...	6,800,623	187,043	6,988,666
				'47 ...	6,964,825	152,527	7,117,352
1821 ...	8,411,893			'48 ...	7,817,430	158,664	7,976,094
'22 ...	7,761,441			'49 ...	7,674,146	199,751	7,873,897
'23 ...	6,898,153			'50 ...	7,270,493	230,002	7,500,494
'24 ...	6,836,505						
'25 ...	6,972,323			1851 ...	6,778,914	181,407	6,960,321
'26 ...	6,965,051			'52 ...	6,552,298	318,070	6,870,368
'27 ...	7,784,352			'53 ...	6,522,412	282,971	6,805,383
'28 ...	7,715,055			'54 ...	6,973,220	278,061	7,251,281
'29 ...	7,642,171			'55 ...	7,864,149	310,805	8,174,954
'30 ...	8,111,422			'56 ...	8,201,348	295,110	8,496,458
				'57 ...	8,139,003	301,987	8,440,990
1831 ...	8,279,218			'58 ...	8,188,880	303,240	8,492,120
'32 ...	8,622,920			'59 ...	8,108,222	326,566	8,434,788

\* The "Parochial Year" ended at Easter up to, and inclusive of, the Year 1813-14; since that time it has always terminated at Lady-day.

TABLE II.—*The Poor Rate Levy, and the successive differences in amount between each year.*

Parochial Years.	Amount of Poor Rates Levied.	Difference in the Amount of Successive Years.		Difference per Cent.	
		More.	Less.	More.	Less.
£					
1776 .....	1,720,317	—	—	—	—
'83 .....	2,132,487	412,170	—	24·0	—
'84 .....	2,185,889	53,402	—	2·5	—
'85 .....	2,184,905	—	984	—	0·0
1803 .....	5,348,205	3,163,300	—	144·8	—
1813 .....	8,646,841	3,298,636	—	61·7	—
'14 .....	8,388,974	—	257,867	—	3·0
'15 .....	7,457,676	—	931,298	—	11·1
'16 .....	6,937,425	—	520,251	—	7·0
'17 .....	8,128,418	1,190,993	—	17·2	—
'18 .....	9,320,440	1,192,022	—	14·7	—
'19 .....	8,932,185	—	388,255	—	4·2
'20 .....	8,719,655	—	212,530	—	2·4
1821 .....	8,411,893	—	307,762	—	3·5
'22 .....	7,761,441	—	650,452	—	7·7
'23 .....	6,898,153	—	863,288	—	11·1
'24 .....	6,836,505	—	61,648	—	0·9
'25 .....	6,972,323	135,818	—	2·0	—
'26 .....	6,965,051	—	7,272	—	0·1
'27 .....	7,784,352	819,301	—	11·8	—
'28 .....	7,715,055	—	69,297	—	0·9
'29 .....	7,642,171	—	72,884	—	0·9
'30 .....	8,111,422	469,251	—	6·1	—
1831 .....	8,279,218	167,796	—	2·1	—
'32 .....	8,622,920	343,702	—	4·2	—
'33 .....	8,606,501	—	16,419	—	0·2
'34 .....	8,338,079	—	268,422	—	3·1
'35 .....	7,373,807	—	964,272	—	11·6
'36 .....	6,354,538	—	1,019,269	—	13·8
'37 .....	5,294,566	—	1,059,972	—	16·7
'38 .....	5,186,389	—	108,177	—	2·0
'39 .....	5,613,939	427,550	—	8·2	—
'40 .....	6,014,605	400,666	—	7·1	—
1841 .....	6,351,828	337,223	—	5·6	—
'42 .....	6,552,890	201,062	—	3·2	—
'43 .....	7,085,595	532,705	—	8·1	—
'44 .....	6,847,205	—	238,390	—	3·4
'45 .....	6,791,006	—	56,199	—	0·8
'46 .....	6,800,623	9,617	—	0·1	—
'47 .....	6,964,825	164,202	—	2·4	—
'48 .....	7,817,430	852,605	—	12·2	—
'49 .....	7,674,146	—	143,284	—	1·8
'50 .....	7,270,493	—	403,653	—	5·3
1851 .....	6,778,914	—	491,579	—	6·8
'52 .....	6,552,298	—	226,616	—	3·3
'53 .....	6,522,412	—	29,886	—	0·5
'54 .....	6,973,220	450,808	—	6·9	—
'55 .....	7,864,149	890,929	—	12·8	—
'56 .....	8,201,348	337,199	—	4·1	—
'57 .....	8,139,003	—	62,345	—	0·8
'58 .....	8,188,880	49,877	—	0·6	—
'59 .....	8,108,222	—	80,658	—	1·0

TABLE III.—*The Rate per head of Poor Rate Levy, and of Relief to the Poor in England and Wales for each year.*

Parochial Years.	Population. (England and Wales.)	Rate per Head on the Population of		Parochial Years.	Population. (England and Wales.)	Rate per Head on the Population of	
		Levy.	Relief to the Poor.			Levy.	Relief to the Poor.
1776 ...	7,535,000	s. d. 4 6 $\frac{3}{4}$	s. d. 4 - $\frac{3}{4}$	1833 ...	14,309,000	s. d. 12 - $\frac{1}{4}$	s. d. 9 6
'83 ...		5 3 $\frac{1}{2}$		'34 ...	14,372,000	11 7 $\frac{1}{4}$	8 9 $\frac{1}{2}$
'84 ...	8,051,000	5 5 $\frac{1}{4}$	4 11 $\frac{3}{4}$	'35 ...	14,564,000	10 1 $\frac{1}{2}$	7 7
'85 ...		5 5 $\frac{1}{4}$		'36 ...	14,758,000	8 7 $\frac{1}{4}$	6 4 $\frac{3}{4}$
				'37 ...	14,955,000	7 1 $\cdot$	5 5
1803 ...	9,277,000	11 6 $\frac{1}{4}$	8 9 $\frac{1}{2}$	'38 ...	15,155,000	6 10 $\frac{1}{4}$	5 5 $\frac{1}{4}$
				'39 ...	15,357,000	7 3 $\frac{3}{4}$	5 8 $\frac{3}{4}$
1813 ...	10,685,000	16 2 $\frac{1}{4}$	12 5 $\frac{1}{2}$	'40 ...	15,562,000	7 8 $\frac{3}{4}$	5 10 $\frac{1}{4}$
'14 ...	10,862,000	15 5 $\frac{1}{2}$	11 7				
'15 ...	11,017,000	13 6 $\frac{1}{2}$	9 10	1841 ...	15,911,757	7 11 $\frac{3}{4}$	5 11 $\frac{3}{4}$
'16 ...	11,221,000	12 4 $\frac{1}{2}$	10 2 $\frac{1}{2}$	'42 ...	15,981,000	8 2 $\frac{1}{2}$	6 1 $\frac{1}{4}$
'17 ...	11,392,000	14 3 $\frac{1}{4}$	12 1 $\frac{1}{2}$	'43 ...	16,194,000	8 9	6 5 $\frac{1}{4}$
'18 ...	11,575,000	16 1 $\frac{1}{4}$	13 7 $\frac{1}{4}$	'44 ...	16,410,000	8 4 $\frac{1}{4}$	6 - $\frac{3}{4}$
'19 ...	11,738,000	15 2 $\frac{1}{2}$	12 9 $\frac{3}{4}$	'45 ...	16,629,000	8 2	6 - $\frac{3}{4}$
'20 ...	11,902,000	14 7 $\frac{3}{4}$	12 3 $\frac{3}{4}$	'46 ...	16,851,000	8 - $\frac{3}{4}$	5 10 $\frac{1}{2}$
				'47 ...	17,076,000	8 2	6 2 $\frac{1}{2}$
1821 ...	12,089,000	13 11	11 6 $\frac{1}{4}$	'48 ...	17,304,000	9 - $\frac{1}{2}$	7 1 $\frac{3}{4}$
'22 ...	12,297,000	12 7 $\frac{1}{2}$	10 4	'49 ...	17,534,000	8 9	6 7 $\frac{1}{2}$
'23 ...	12,519,000	11 - $\frac{1}{4}$	9 2 $\frac{3}{4}$	'50 ...	17,765,000	8 2 $\frac{1}{4}$	6 1
'24 ...	12,711,000	10 9	9 - $\frac{1}{4}$				
'25 ...	12,897,000	10 9 $\frac{3}{4}$	8 11 $\frac{3}{4}$	1851 ...	17,927,609	7 6 $\frac{3}{4}$	5 6 $\frac{1}{2}$
'26 ...	13,071,000	10 8	9 - $\frac{3}{4}$	'52 ...	18,205,000	7 2 $\frac{1}{2}$	5 4 $\frac{1}{2}$
'27 ...	13,235,000	11 9 $\frac{1}{4}$	9 8 $\frac{3}{4}$	'53 ...	18,402,000	7 1	5 4 $\frac{1}{2}$
'28 ...	13,413,000	11 6	9 4 $\frac{3}{4}$	'54 ...	18,617,000	7 6	5 8
'29 ...	13,613,000	11 2 $\frac{3}{4}$	9 3 $\frac{3}{4}$	'55 ...	18,840,000	8 4 $\frac{1}{4}$	6 3
'30 ...	13,782,000	11 9 $\frac{1}{4}$	9 11	'56 ...	19,043,000	8 7 $\frac{1}{4}$	6 3 $\frac{3}{4}$
				'57 ...	19,207,000	8 5 $\frac{1}{4}$	6 1 $\frac{3}{4}$
1831 ...	13,968,000	11 10 $\frac{1}{4}$	9 8 $\frac{3}{4}$	'58 ...	19,361,000	8 5 $\frac{1}{2}$	6 - $\frac{3}{4}$
'32 ...	14,156,000	12 2 $\frac{1}{4}$	9 11 $\frac{1}{4}$	'59 ...	19,578,000	8 3 $\frac{1}{2}$	5 8

TABLE IV.—*Sums repaid by Her Majesty's Treasury to the Guardians in respect of Salaries.*

Parochial Years.	Repayments by H. M. Treasury to the Guardians for Salaries of		
	Medical Officers.	Schoolmasters and Schoolmistresses.	TOTAL.
1847 .....	£ 34,835	£ 9,582	£ 44,417*
'48 .....	77,892	18,362	96,254
'49 .....	78,425	20,529	98,954
'50 .....	79,605	20,001	99,606
1851 .....	79,722	21,306	101,028
'52 .....	81,429	21,848	103,277
'52 .....	82,599	32,246	104,845
'54 .....	84,292	23,013	107,305
'55 .....	86,148	23,982	110,130
1856 .....	88,394	26,616	115,010
'57 .....	89,564	29,398	118,962
'58 .....	91,553	30,857	122,410
'59 .....	92,483	31,117	123,600

\* Payment in respect of half-year's salaries only.

Table V.—*Poor Rate Valuations, with the Rate in the £ of Levy; and the Rate in the £ for Relief to the Poor.*

Parochial Years.	Poor Rate Valuations.*		Amount of Poor Rates Levied.	Rate in the £ of Levy on		Expended for Relief to the Poor.	Rate in the £ for Relief on	
	Gross Estimated Rental.	Net Annual Value.		Gross Estimated Rental.	Net Annual Value.		Gross Estimated Rental.	Net Annual Value.
1840-41.	£ not known	£ 62,540,030	£ 6,351,828	s. d. —	s. d. 2 0·4	£ 4,760,929	s. d. —	s. d. 1 6·3
'46-47.	„	67,320,587	6,964,825	—	2 0·8	5,298,787	—	1 6·9
'49-50.	„	67,700,153	7,270,493	—	2 1·8	5,395,022	—	1 7·1
'55-56.	86,077,676	71,840,271	8,201,348	1 10·9	2 3·4	6,004,244	1 4·7	1 8·1

\* The details of these Valuations will be found in the following Papers, printed by order of the House of Commons, viz., No. 235, "Real Property," 1842; No. 735, "Poor Rates, &c." 1848; No. 539, "Poor Rate Assessment," 1852; No. 63, "Population, &c. of Parishes," 1858; and No. 251, "Population, Inhabited Houses, &c." 1859.

TABLE VI.—*Amount of Poor Rates Levied in 1851-2 in England and Wales on*

	Mlns. £
Land .....	2·708
Houses .....	3·125
Tithes .....	·295
Coal mines .....	·061
Saleable underwoods .....	·029
Canals .....	·028
Railways .....	·205
Other property .....	·102
Total .....	6·553

*Annual Value of Railways in 1852.*

	£
For the Poor Rate assessment .....	2,050,000
„ Property Tax (Schedule A).....	6,442,000

TABLE VII.—*Amounts assessed to the Property Tax in England and Wales in respect of different descriptions of property in 1856.*

	Heads of Assessment to Property Tax.	
	Mlns. £	Total
	101·938	
41·048		Lands
44·196		Messuages
·367		Tithes
·187		Manors
·305		Fines
·274		Quarries
2·658		Mines
·916		Ironworks
·018		Fisheries
·823		Canals
8·630		Railways
·677		Gasworks
1·711		Other property
·128		General profits
	101·938	Gross assessment*
	93·288	Charged*

\* Gross = Charged + deductions under the Act.

TABLE VIII.—*Relief to the Poor (England and Wales), and Rate per head of Relief to illustrate the Four Epochs.*

Epochs.	Parochial Years.	General Laws for Administering Relief.	Expended for Relief the Poor.	Remarks.	Rate per Head of Relief on Estimated Population.
1st ....	{ 1601 to 1722 } 121	43 Eliz., c. 43 .....	£ (No returns)	—	s. d. —
2nd ....	{ 1722 to 1795 } 73	9 Geo. I, c. 7 .....	{ 1776 1,529,780 1783 } 1784 2,004,238 1785	First authentic return —	4 — 5 —
3rd ....	{ 1795 to 1834 } 39	36 Geo. III, c. 23 .	{ 1803 4,077,891 1813 6,656,106 1818 7,870,801 1834 6,317,255	{ First return of pre- sent century First return of un- broken series Maximum year Last year previous to P. L. A. Act	{ 8 9 12 5 13 7 8 9
4th ....	{ 1834 to 1859 } 25	4 & 5 Wm, IV, c. 76	{ 1837 4,044,741 1848 6,180,764 1859 5,558,689	{ Minimum year in present century Highest since P. L. A. Act Last return	{ 5 5 7 2 5 8
	Yrs. .... 258				

TABLE IX.—*Expenditure for Relief to the Poor in England and Wales, and the successive differences in amount between each year.*

Parochial Years.*	Expended for the Relief of the Poor.	Difference in Expenditure in each Year, compared with that preceding it.	Difference per Cent.		Average Price of Wheat per Quarter.
			More.	Less.	
1776 .....	£ 1,529,780	—	—	—	s. d. 45 —
'83 ....					
'84 ....	2,004,238	474,458	—	31·0	46 6½
'85 ....					
1803 .....	4,077,891	2,073,653	—	103·5	64 8

TABLE IX.—*Expenditure for Relief to the Poor.—Contd.*

Parochial Years.*	Expended for the Relief of the Poor.	Difference in Expenditure in each Year, compared with that preceding it.		Difference per Cent.		Average Price of Wheat per Quarter.
		More.	Less.	More.	Less.	
1813 .....	£ 6,656,106	2,578,215	—	63·2	—	s. d. 125 6
'14 .....	6,294,581	—	361,525	—	5·4	108 9
'15 .....	5,418,846	—	875,735	—	13·9	73 11
'16 .....	5,724,839	305,993	—	5·6	—	64 4
'17 .....	6,910,925	1,186,086	—	20·7	—	78 10
'18 .....	7,870,801	959,876	—	13·9	—	94 9
'19 .....	7,516,704	—	354,097	—	4·5	84 1
'20 .....	7,330,254	—	186,450	—	2·5	73 —
1821 .....	6,959,251	—	371,003	—	5·1	65 7
'22 .....	6,358,704	—	600,547	—	8·6	54 5
'23 .....	5,772,962	—	585,742	—	9·2	43 3
'24 .....	5,736,900	—	36,062	—	0·6	51 9
'25 .....	5,786,989	50,089	—	0·9	—	62 —
'26 .....	5,928,502	141,513	—	2·4	—	66 6
'27 .....	6,441,088	512,586	—	8·6	—	56 11
'28 .....	6,298,000	—	143,088	—	2·2	56 9
'29 .....	6,332,410	34,410	—	0·5	—	60 5
'30 .....	6,829,042	496,632	—	7·8	—	62 10
1831 .....	6,798,889	—	30,153	—	0·4	67 8
'32 .....	7,036,969	238,080	—	3·5	—	63 4
'33 .....	6,790,800	—	246,169	—	3·5	57 3
'34 .....	6,317,255	—	473,545	—	7·0	51 11
'35 .....	5,526,418	—	790,837	—	12·5	44 2
'36 .....	4,717,630	—	808,788	—	14·6	39 5
'37 .....	4,044,741	—	672,889	—	14·3	52 6
'38 .....	4,123,604	78,863	—	1·9	—	55 3
'39 .....	4,406,907	283,303	—	6·9	—	69 4
'40 .....	4,576,965	170,058	—	3·9	—	68 6
1841 .....	4,760,929	183,964	—	4·0	—	65 3
'42 .....	4,911,498	150,569	—	3·2	—	64 —
'43 .....	5,208,027	296,529	—	6·0	—	54 4
'44 .....	4,976,093	—	231,934	—	4·5	51 5
'45 .....	5,039,703	63,610	—	1·3	—	49 2
'46 .....	4,954,204	—	85,499	—	1·7	53 3
'47 .....	5,298,787	344,583	—	7·0	—	59 —
'48 .....	6,180,764	881,977	—	16·6	—	64 6
'49 .....	5,792,963	—	387,801	—	6·3	49 1
'50 .....	5,395,022	—	397,941	—	6·9	42 7
1851 .....	4,962,704	—	432,318	—	8·0	39 11
'52 .....	4,897,685	—	65,019	—	1·3	39 4
'53 .....	4,939,064	41,379	—	0·8	—	42 —
'54 .....	5,282,853	343,789	—	7·0	—	61 7
'55 .....	5,890,041	607,188	—	11·5	—	70 —
'56 .....	6,004,244	114,203	—	1·9	—	75 4
'57 .....	5,898,756	—	105,488	—	1·8	65 3
'58 .....	5,878,542	—	20,214	—	0·3	53 10
'59 .....	5,558,689	—	319,853	—	5·4	42 9

*Note.*—The returns for the first six years were made up to Easter, and from 1814 to the present time, to Lady-Day in each year.

The average prices of Wheat up to, and inclusive of 1829, are given for the years ended at Christmas preceding the respective Lady-Day, but from 1830 the prices are given for the parochial years.

TABLE X.—*Relief to the Poor one year BEFORE, and three years AFTER, the Poor Law Amendment Act.*

COUNTIES.	Population in 1851.	One Year before, and Three Years after, the Poor Law Amendment Act.							
		Expended for Relief of the Poor. — Parochial Years.		Decrease in 1837.	De- crease per Cent. in 1837, com- pared with 1834.	Rate per Head of Relief on Population.		De- crease per Head in 1837, com- pared with 1834.	
		1833-4.	1836-7.			1834.	1837.	s. d.	s. d.
		£	£	£	£	s. d.	s. d.	s. d.	s. d.
Bedford .....	95,483	77,819	37,530	40,289	52	16 4	8 -	8 4	
Berks .....	145,389	100,183	56,618	43,565	43	13 9	7 9	6 -	
Buckingham .....	146,529	124,200	63,329	60,871	49	16 11	8 8	8 3	
Cambridge .....	143,955	96,497	62,722	33,775	35	13 5	8 9	4 8	
Chester .....	334,391	92,640	67,917	24,723	27	5 6	4 1	1 5	
Cornwall .....	300,938	93,037	70,653	22,384	24	6 2	4 8	1 6	
Cumberland .....	169,681	43,067	32,598	10,469	24	5 1	3 10	1 3	
Derby .....	237,170	72,721	48,867	23,854	33	6 2	4 1	2 1	
Devon .....	494,478	210,825	161,696	49,129	23	8 6	6 7	1 11	
Dorset .....	159,252	84,293	58,267	26,026	31	10 7	7 4	3 3	
Durham .....	253,910	79,399	60,594	18,805	24	6 3	4 9	1 4	
Essex .....	317,507	239,946	148,654	91,292	38	15 1	9 4	5 9	
Gloucester .....	387,019	161,449	105,670	55,779	34	8 4	5 5	2 11	
Hereford .....	111,211	56,683	39,218	17,465	31	10 2	7 1	3 1	
Hertford .....	143,341	85,799	49,670	36,129	42	12 -	6 11	5 1	
Huntingdon .....	53,192	35,844	21,676	14,168	40	13 6	8 1	5 5	
Kent .....	479,155	343,878	185,503	158,375	46	14 3	7 9	6 6	
Lancaster .....	1,336,854	253,405	183,790	69,615	27	3 9	2 9	1 -	
Leicester .....	197,003	100,857	55,019	45,838	45	10 3	5 7	4 8	
Lincoln .....	317,465	161,074	111,242	49,832	31	10 2	7 -	3 2	
Middlesex .....	1,358,330	582,412	360,981	221,431	38	8 7	5 4	3 3	
Monmouth .....	98,130	27,626	19,487	8,139	29	5 8	4 -	1 4	
Norfolk .....	390,054	306,787	177,538	129,249	42	15 9	9 1	6 8	
Northampton .....	179,336	140,179	74,072	66,107	47	15 8	8 3	7 5	
Northumberland .....	222,912	71,983	59,363	12,620	18	6 6	5 4	1 2	
North Wales .....	360,211	137,558	118,115	19,443	14	7 8	6 7	1 1	
Nottingham .....	225,327	66,030	46,562	19,468	29	5 10	4 2	1 8	
Oxford .....	152,156	120,616	66,483	54,133	45	15 10	8 9	7 1	
Rutland .....	19,385	9,008	6,179	2,829	31	9 4	6 5	2 11	
Salop .....	222,938	82,493	56,351	26,142	32	7 5	5 1	2 4	
Somerset .....	404,200	176,286	124,699	51,587	29	8 9	6 2	2 7	
Southampton .....	314,280	203,466	123,840	79,626	39	12 11	6 2	6 9	
South Wales .....	445,971	150,325	123,317	27,008	18	6 9	5 6	1 3	
Stafford .....	410,512	120,512	83,817	36,695	30	5 10	4 1	1 9	
Suffolk .....	296,317	245,509	136,870	108,639	44	16 7	9 3	7 4	
Surrey .....	486,334	261,501	151,959	109,542	42	10 9	6 3	4 6	
Sussex .....	272,340	246,626	116,684	129,942	53	18 1	8 7	9 6	
Warwick .....	336,610	158,159	98,910	59,249	37	9 5	5 11	3 6	
Westmorland .....	55,041	22,283	16,162	6,121	27	8 1	5 10	2 3	
Wiltshire .....	240,156	173,925	105,451	68,474	39	14 6	8 9	5 9	
Worcester .....	211,365	81,612	54,706	26,906	33	7 9	5 2	2 7	
York, East Riding .....	204,253	91,111	66,339	24,772	27	8 11	6 6	2 5	
" North Riding .....	190,756	75,810	56,013	19,797	26	7 11	5 10	2 1	
" West Riding .....	976,350	251,821	179,610	72,211	29	5 2	3 8	1 6	
Totals .....	13,897,187	6,317,254	4,044,741	2,272,513	36	9 1	5 10	3 3	

TABLE XI.—Decrease per cent. in Relief to the Poor in each County in 1837, as compared with 1834.

Order of Alle- via- tion.	COUNTIES. (Proper.)	Expenditure for Relief to the Poor in 1834.	Decrease per Cent. in 1837, com- pared with 1834.	Order of Alle- via- tion.	COUNTIES. (Proper.)	Expenditure for Relief to the Poor in 1834.	Decrease per Cent. in 1837, com- pared with 1834.
1	Sussex .....	246,626	53	24	Dorset .....	84,293	31
2	Bedford .....	77,819	52	25	Hereford .....	56,683	31
3	Buckingham .....	124,200	49	26	Lincoln .....	161,074	31
4	Northampton.....	140,179	47	27	Rutland .....	9,008	31
5	Kent .....	343,878	46	28	Stafford .....	120,512	30
6	Leicester .....	100,857	45	29	Monmouth.....	27,626	29
7	Oxford .....	120,616	45	30	Nottingham .....	66,030	29
8	Suffolk .....	245,509	44	31	Somerset .....	176,286	29
9	Berks.....	100,183	43	32	York, West Riding.	251,821	29
10	Hertford .....	85,799	42	33	Chester .....	92,640	27
11	Norfolk .....	306,787	42	34	Lancaster .....	253,405	27
12	Surrey .....	261,501	42	35	Westmoreland .....	22,283	27
13	Huntingdon .....	35,844	40	36	York, East Riding....	91,111	27
14	Southampton.....	203,466	39	37	,, North Riding.	75,810	26
15	Wilts .....	173,925	39	38	Cornwall .....	93,037	24
16	Essex.....	239,946	38	39	Cumberland .....	43,067	24
17	Middlesex .....	582,412	38	40	Durham .....	79,399	24
18	Warwick .....	158,159	37	41	Devon .....	210,825	23
19	Cambridge.....	96,497	35	42	Northumberland ...	71,983	18
20	Gloucester .....	161,449	34	43	South Wales .....	150,325	18
21	Derby .....	72,721	33	44	North , .....	137,558	14
22	Worcester .....	81,612	33		Totals .....	6,317,254	36
23	Salop .....	82,493	32				

TABLE XII.—*Rate per Head of Relief to the Poor in each County in 1813 and 1837, with the DECREASE in the latter as compared with the former year.*

Order of Pres- sure.	COUNTRIES.	Rate per Head of Relief on the Population.*			Order of Pres- sure.	COUNTRIES.	Rate per head of Relief on the Population.*		
		1813. (Census, 1811.)	1837. (Census, 1831.)	Decrease per Head in 1837.			1813. (Census, 1811.)	1837. (Census, 1831.)	Decrease per Head in 1837.
1	Sussex .....	32 -	9 -	23 -	22	Somerset .....	12 -	6 -	6 -
2	Berks .....	26 -	8 -	18 -	23	Worcester.....	12 -	5 -	7 -
3	Essex .....	24 -	9 -	15 -	24	Devon .....	11 -	7 -	4 -
4	Oxford .....	23 -	9 -	14 -	25	Gloucester .....	11 -	5 -	6 -
5	Wilts .....	23 -	9 -	14 -	26	Lincoln.....	11 -	7 -	4 -
6	Buckingham.....	22 -	9 -	13 -	27	Salop .....	11 -	5 -	6 -
7	Norfolk.....	19 -	9 -	10 -	28	Chester.....	10 -	4 -	6 -
8	Northampton .....	19 -	8 -	11 -	29	Derby .....	10 -	4 -	6 -
9	Suffolk .....	19 -	9 -	10 -	30	Middlesex .....	10 -	5 -	5 -
10	Southampton .....	18 -	8 -	10 -	31	Nottingham .....	10 -	4 -	6 -
11	Bedford .....	17 -	8 -	9 -	32	East York.....	10 -	7 -	3 -
12	Dorset .....	17 -	7 -	10 -	33	West „ .....	10 -	4 -	6 -
13	Hereford .....	17 -	7 -	10 -	34	Cornwall .....	9 -	5 -	4 -
14	Cambridge .....	16 -	9 -	7 -	35	Durham .....	9 -	5 -	4 -
15	Huntingdon .....	16 -	8 -	8 -	36	Monmouth .....	9 -	4 -	5 -
16	Kent.....	16 -	8 -	8 -	37	Westmorland .....	9 -	6 -	3 -
17	Leicester .....	14 -	6 -	8 -	38	North York .....	9 -	6 -	3 -
18	Hertford .....	13 -	7 -	6 -	39	Northumberland ....	8 -	5 -	3 -
19	Rutland .....	13 -	6 -	7 -	40	North Wales .....	8 -	7 -	1 -
20	Surrey .....	13 -	6 -	7 -	41	Stafford.....	8 -	4 -	4 -
21	Warwick .....	13 -	6 -	7 -	42	Cumberland .....	7 -	4 -	3 -
					43	Lancaster .....	7 -	3 -	4 -
					44	South Wales.....	6 6	6 -	- 6
					TOTAL OF ENGLAND & WALES }	13 -	6 -	7 -	

\* In the Parliamentary Return of 1813, the rate per head is computed to the nearest shilling only; the rate for 1837 is therefore given in the like manner for the purpose of comparison.

TABLE XIII.—*The average amount of Relief, and the average price of Wheat during successive periods of high and low expenditure.*

Paro-chial Years.	Number of Years compared.	Average Price of Wheat per Quarter.	Expended in Relief to the Poor.	Decrease in			Increase in		
				Relief to the Poor.	Per Cent. of Decrease.	Average Price of Wheat per Quarter.	Relief to the Poor.	Per Cent. of Increase.	Average Price of Wheat per Quarter.
1813.....	1	8. 125 6	£ 6,656,106	£	Per cent.	s. d.	£	Per cent.	s. d.
1814 ]	Average of 2	91 4	5,856,714	799,392	12 '0	34 2	—	—	—
1815 ]									
1815.....	1	73 11	5,418,846	—	—	—	1,416,676	26 '1	5 5
1816 to 1818 ]	Average of 3	79 4	6,835,522	—	—	—			
1818.....	1	94 9	7,870,801	1,258,338	16 '0	32 9	—	—	—
1819 to 1824 ]	Average of 6	62 —	6,612,463	—	—	—	694,586	12 '1	10 4
1824.....	1	51 9	5,736,500	—	—	—			
1825 to 1832 ]	Average of 8	62 1	6,431,486	—	—	—			
1832.....	1	63 4	7,036,969	1,557,600	22 '0	14 3	—	—	—
1833 to 1837 ]	Average of 5	49 1	5,479,369	—	—	—			
1837.....	1	52 6	4,044,741	—	—	—	904,121	22 '4	7 0
1838 to 1848 ]	Average of 11	59 6	4,948,862	—	—	—			
1848.....	1	64 6	6,108,764	918,670	14 '9	21 9	—	—	—
1849 to 1852 ]	Average of 4	42 9	5,262,094	—	—	—			
1852.....	1	39 4	4,897,685	—	—	—	631,365	12 '9	22 9
1853 to 1856 ]	Average of 4	62 3	5,529,050	—	—	—			
1856.....	1	75 4	6,004,244	225,582	3 '8	21 5	—	—	—
1857 to 1859 ]	Average of 3	53 11	5,778,662	—	—	—			

TABLE XIV.—*Principal Items which constitute “Relief to the Poor” as separately given in the Poor Rate Return for 1849, and subsequently.*

Parochial Years.	Amount Expended for Relief of the Poor						Totals.
	In- Maintenance.	Out-Relief.	Mainte- nance of Lunatics in Asylums and Licensed Houses.	Work- house Loans, &c. Paid, and Interest thereon.	Salaries and Rations of Officers.	Other Expenses of, or immediately connected with Relief.	
1849 ....	£ 1,052,515	£ 3,359,270	—	£	£	£	£ 5,792,963
'50 ....	914,264	3,155,097	—	Included in other expenses.	Included in other expenses.	1,381,178	5,395,022
1851 ....	789,914	2,873,588	—			1,229,202	4,962,704
'52 ....	763,399	2,828,298	—			1,325,988	4,897,685
'53 ....	762,718	2,775,556	—	197,839	596,163	606,788	4,939,064
1854 ....	924,938	2,887,630	—	205,066	611,195	654,024	5,282,853
'55 ....	1,093,712	3,192,909	—	221,219	619,969	762,232	5,890,041
'56 ....	1,139,902	3,239,534	—	208,576	683,147	783,084	6,004,243
1857 ....	1,088,558	3,152,278	377,659	217,196	637,629	425,437	5,898,757
'58 ....	1,067,803	3,117,274	397,826	202,605	638,441	454,593	5,878,542
'59 ....	954,509	2,923,199	413,357	194,579	638,206	434,839	5,558,689

TABLE XV.—*Synopsis of the principal items which constitute the amounts entered in the respective columns of the ANNUAL POOR RATE RETURN, as now published, in the Parliamentary series, under the title of POOR RATES and PAUPERISM.*

DESCRIPTION.	Consecutive Numbering of the Printed Columns in the Return.
RECEIPTS.	
Col. 1.—“FROM POOR RATES” .....	1st.
Money raised by assessment for the relief of the poor, and for other purposes chargeable thereon, according to law, within the parochial year, on the net annual value of the several hereditaments rated.	
Col. 2.—“ RECEIPTS IN AID OF RATES ” .....	2nd.
Sums received by the overseers from various sources, namely,—	
1. Rents of parish property.	
2. Income of funds of parish.	
3. Relations of paupers.	
4. Fathers and mothers of illegitimate children.	
5. Repayments of loans to paupers.	
6. Payments under orders of removal.	

TABLE XV.—SYNOPTICAL TABLE, &c.—*Contd.*

DESCRIPTION.	Consecutive Numbering of the Printed Columns in the Return
RECEIPTS— <i>Contd.</i>	
7. Value of relief in kind repaid by relieving officers. 8. Fines, penalties, and forfeitures paid under convictions or orders of justices. 9. Lists of claimants and voters sold.	
Sums received by the guardians, namely—	
1. Repayments by Her Majesty's Treasury in respect of the salaries of medical officers, and the schoolmasters' and schoolmistresses' salaries, out of money voted by Parliament annually for those purposes. 2. Sale of materials variously wrought by pauper labour. 3. The produce of workhouse lands and gardens. 4. Relief repaid to the guardians. 5. Certified balances due by overseers on going out of office at Lady-day. 6. Sums disallowed and surcharged by district auditors.	
Col. 3.—“TOTAL RECEIPTS” .....	3rd.
Aggregate of the amounts in columns 1 and 2.	
EXPENDITURE.	
Sect. (A.)—EXPENDED FOR RELIEF TO THE POOR, AND PURPOSES CONNECTED THEREWITH.	
Col. 1.—“Relief to the Poor” (comprising six sub-columns).	
(a.) “In-maintenance,” <i>i. e.</i> , the cost of food, clothing, and necessaries supplied for the use of the poor in the workhouse .....	4th.
(b.) “Out-Relief,” <i>i. e.</i> , value of relief in money and kind; and, relief by way of loan .....	5th.
(c.) “Maintenance of Lunatics in Asylums or Licensed Houses,” <i>i. e.</i> , the sums paid by the guardians, or by the overseers, to the treasurers of county or borough asylums, and to the proprietors of licensed houses .....	6th.
(d.) “Workhouse Loans repaid, and Interest thereon”—Money advanced by the Public Works Loan Board, and others, on the security of the rates for the relief of the poor .....	7th.
(e.) “Salaries and Rations of Officers”—The yearly remuneration of all the paid officers ( <i>excepting the assistant overseers and collectors</i> ); also vestry clerks appointed under 13 & 14 Vict., c. 57, and the cost of the rations supplied to the workhouse officers.....	8th.
(f.) “Other Expenses of, or immediately connected with Relief” .....	9th.

TABLE XV.—SYNOPTICAL TABLE. &c.—*Contd.*

DESCRIPTION.	Consecutive Numbering of the Printed Columns in the Return.
<b>EXPENDITURE—<i>Contd.</i></b>	
Sect. (A.)—Col. 1.—Expenditure for Relief to the Poor, &c.— <i>Contd.</i>	
1. Purchase of materials to set the poor to work. 2. The charge for apprenticing poor children. 3. Expenses attendant upon the emigration of poor persons. 4. Burial of the poor. 5. Extra fees to medical officers for midwifery and surgical cases, paid under the General Consolidated Order, cost of drugs, surgical appliances, &c. 6. Repairs of workhouses, and cost of furniture and utensils. 7. Cost of account books, stationery, printing and advertisements; also of reading books, and other educational appliances. 8. Rents, rates, taxes, and tithes; fire insurance. 9. Certificates in lunacy, and cost of conveyance to asylums. 10. Expenses of the removal of poor persons born in Scotland, Ireland, the Islands of Man, Scilly, Jersey, or Guernsey, and chargeable in England. 11. Other charges (if any) which may be consequent upon relief, are given in this sub-column.	
“Total Relief to the Poor” is the aggregate of the amounts in sub-columns (a), (b), (c), (d), (e), and (f) .....	10th.
Col. 2.—“Costs of Proceedings at Law or in Equity (Parochial and Union)” .....	11th.
1. Expense of appeals against poor rates. 2. Appeals against orders of removal. 3. Prosecutions at the assizes, actions at law, suits in equity, or Parliamentary business in which the guardians may be engaged.	
Sect. (B.)—EXPENDED FOR PURPOSES UNCONNECTED WITH RELIEF.	
Col. 1.—“Payments for or towards the County, Hundred, or Borough Rate, or Police Rate” .....	12th.
Sums paid by the overseers, or by the guardians, in respect of the rates named, wherever they are paid out of the poor rates.	
Col. 2.—“Constables’ Expenses, and Costs of Proceedings before Justices” .....	13th.

TABLE XV.—SYNOPTICAL TABLE, &c.—*Contd.*

DESCRIPTION.	Consecutive Numbering of the Printed Columns in the Return.
<b>EXPENDITURE—<i>Contd.</i></b>	
Sect. (B.)—Expended for Purposes unconnected, &c.— <i>Contd.</i>	
<i>Constables' Expenses :</i>	
1. Expenses of conveying prisoners to gaol in certain cases.	
2. Costs of apprehending vagrants and persons deserting or neglecting to maintain their families.	
<i>Costs of Proceedings before Justices :</i>	
1. Costs of obtaining orders of removal.	
2. Costs incurred in obtaining orders of maintenance under 43 Eliz., c, 2, s. 7.	
3. Other costs, when not recovered from the persons against whom the proceedings were taken.	
4. Expenses of district auditors in recovering certified sums, when not repaid by the persons against whom the proceedings were taken.	
5. Costs of civil and criminal proceedings when lawfully paid out of the poor rates.	
6. Of prosecutions in certain cases of misdemeanor.	
7. Prosecuting keepers of disorderly houses.	
Col. 3.—“ Payments on account of Registration Act, viz., Fees to Clergymen and Registrars; outlay for Register-office, Books, and Forms ” .....	14th.
1. Fees to clergymen for making duplicate copies of register of marriages.	
2. Fees to registrars of births and deaths.	
3. Costs of register books and forms and rent of register office, inclusive of the expenses chargeable to the Union Common Fund.	
Col. 4.—“ Vaccination Fees ” .....	15th.
Sums paid under contract “for the vaccination of all persons resident within the union or parish,” inclusive of the expenses chargeable to the Common Fund.	
Col. 5.—“ Expenses allowed in respect of Parliamentary or Municipal Registration, and Costs of Jury Lists ” .....	16th.
1. “ Expenses incurred by the overseers in making out, printing, and publishing the several lists and notices relating to Parliamentary electors, and all other expenses incurred by them in connection with such elections.”	
2. The expenses of preparing lists of voters at municipal elections.	
3. The expense of printing lists of persons qualified and liable to serve on juries.	

TABLE XV.—SYNOPTICAL TABLE, &c.—*Contd.*

DESCRIPTION.	Consecutive Numbering of the Printed Columns in the Return.
<b>EXPENDITURE—<i>Contd.</i></b>	
<b>Sect. (C.)—EXPENDED FOR PURPOSES PARTLY CONNECTED AND PARTLY UNCONNECTED WITH RELIEF TO THE POOR.</b>	
Col. 1.—“Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same” .....	17th.
1. The costs of surveys, maps, or plans, obtained for purposes of the poor rate. 2. Costs of partial valuation obtained under 11 & 12 Vict., c. 110, s. 7. 3. Repayment of money borrowed to pay such costs, when they are not paid immediately out of the poor rates.	
Col. 2.—“Money expended for all other Purposes” .....	18th.
1. Salary or poundage to collectors and assistant overseers. 2. Salary of vestry clerks appointed under 13 & 14 Vict., c. 57. 3. The expenses of the election of guardians. 4. The expenses of the removal of poor persons to the parishes of their settlements in England ; that is, the expense of orders, maintenance during removal, and cost of conveyance. 5. Expenses incurred for sanitary purposes. 6. Expenses of burial boards and burial grounds. 7. Cost of repairs of parish property where lawfully made. 8. “Costs of providing fire-engines and ladders within the cities of London and Westminster, and liberties thereof.” 9. All other expenses legally chargeable to the poor rates, and which do not properly fall under any previous column in the Return.	
<b>TOTAL EXPENDITURE.</b>	
Aggregate of the sums entered under sections (A), (B), and (C) ....	19th.

*Note.*—The List of References mentioned at page 289 will be found in the the “Miscellanea.”